



VOLUNTEER WORK TAX DEDUCTIONS (CALIFORNIA, 2024)

It is a great tax benefit that every volunteer should be aware of. To qualify, the amount you are planning to deduct must directly relate to the organization where you volunteer. We have listed five basic guidelines to know about claiming your tax deductions for volunteer work.

#1: You must volunteer for a “Qualified Organization”. Most nonprofit organizations must apply to the IRS using Form 1023 or Form 1024 to become recognized as qualified tax-exempt organizations. Any volunteer of a 501(c)(3) tax-exempt organization may be entitled to some deductions for out-of-pocket costs incurred while volunteering and receive a deductible charitable contribution for those expenses.

#2: Vehicle Deductions. When you use a personal vehicle to get to and from the place you volunteer, that is deductible if it is directly related to the volunteer work you do for your organization. You can deduct mileage, gas, public transit fees, taxi fares, parking fees, and tolls as long as receipts for these expenses are kept.

1. Keep a log of your miles. The rate for use of your vehicle to do volunteer work is 14 cents a mile (2023) OR the actual cost of gas and oil.
2. Deduct the value (actual cost) that is directly attributable to the service. *Example: You drove 10,000 miles this year and 200 were for your volunteer service. You can claim 2% (240 ÷ 10,000) of the cost of gas for the year (You must keep all your receipts and mileage logs.)*
3. You are **NOT** allowed to deduct ordinary auto expenses such as general repair and maintenance expenses, depreciation, registration fees, or the costs of tires or insurance as if you were using your vehicle for business.
4. You may **NOT** deduct your mileage expenses if you are already being reimbursed by your organization.
5. Reasonable travel expenses are deductible if tied to your volunteer work, like attending a training workshop or going to a conference.

#3: Deductible Incidental Expenses

The list of incidental expenses that may be deductible can include things like making copies, postage, or other out-of-pocket expenses. You will need to have receipts for any items and you may request an In-Kind Donation receipt from the organization where you volunteer.

Any deductions of \$250 or more need to have official documentation from the organization you are giving services or goods. Generally, the document should contain the following:

- Written documentation from the organization about the nature of your volunteering activity and the need for related expenses to be paid.
- Detailed listing of the out-of-pocket expenses incurred and copies of all receipts.

#4: Itemize Tax Deductions. In order to deduct any charitable expenses or contributions, you must itemize deductions using [Schedule A \(Form 1040\)](#). If a volunteer claims a deduction of less than \$250, the volunteer should keep records of his or her expenses in case they are ever questioned by the IRS. Even if you do not itemize, you may still be able to claim some tax deductions related to your volunteer work.