

## Tax Information

Remember that although you mentor for the benevolent purpose of helping a child in need, there are tax benefits of which you may take advantage to the special times you spend with your Little. Here are the answers from the experts at H & R Block to some frequently asked questions:

**Q: I volunteer for several organizations and am unclear about what kind of records I should keep for my volunteer duties. Can you give me some general guidelines?**

**A:** There are three primary kinds of record keeping: for cash contributions, for contributions of property, and for actual volunteer services you perform. Here are some highlights.

- The cost of driving a car for volunteer purposes are deducted one of two ways:
  1. Actual cost of parking, tolls, gas, and oil; or
  2. \$0.14 per mile plus parking and tolls. Qualified transportation includes going between your home and the location where volunteer work is performed. Keep a logbook showing the date, destination, purpose, and mileage of all your charitable driving.
- The IRS has ruled that “reasonable” un-reimbursed out-of-pocket expenses that you incur related to your volunteer work for Big Brothers Big Sisters are deductible. Such expenses include amounts you pay for your Little Brother’s participation in activities. The IRS uses examples of swimming, attending movies, going out to dinner, and the like as “reasonable.” To deduct the cost of taking your Little Brother along with you on vacations, you will bear the burden of proof that the amounts and the activities are “reasonable.” Be sure to keep your receipts. Of course, the vacation costs for you and your family are not deductible.
- Usually the full amount of the cash you contribute is deductible. There are some expectations, so be sure to check with your H & R Block tax professional if you are not sure. Your canceled check or a receipt from the organization will normally provide enough documentation. However, for contributions of \$250 or more made at any one time, you must have a written confirmation of the donation from the charitable organization.



## Preparing Volunteers Guide

### General Liability Statement Provided by Sage Insurance

#### **\*BBBS of Central Oregon is a program of J Bar J Youth Services\***

Volunteers are covered under J Bar J Youth Services, Inc general liability policy for "bodily injury" or "property damage" that they may do to others while they are performing duties related to the conduct of the business of Big Brothers Big Sisters of Central Oregon & J Bar J Youth Services, Inc. There are specific limitation and exclusions but basically the volunteers are covered for liability like an employee would be.

Personal Property of the volunteers are covered up to \$25,000 (this does not apply to money or securities) The limit drops to \$400 when personal items of the volunteer are in a vehicle owned by J Bar J Youth Services, Inc.

Volunteers are also covered under J Bar J Youth Services, Inc professional liability policy if they are providing services for insured but only 1.) If the volunteer is officially appointed as such by the insured; and 2.) If the volunteer is performing services specifically assigned by the insured.

However, the following are not insured, even if they are volunteers, unless they are included by written endorsement to J Bar J Youth services Policy:

- a.) Osteopathic or medical doctors,
- b.) Dentists, optometrists, chiropractors or podiatrists,
- c.) Nurse midwives, nurse anesthetists or
- d.) Veterinarians.

Again, there are specific limitations and exclusions that do apply and are set forth in the policy language.

Volunteers are covered under J Bar J Youth Services Inc sexual misconduct policy just like an employee of J Bar J Youth Services. Coverage does not apply if the volunteer commits sexual misconduct as defined by the policy or has knowledge of a person committing sexual misconduct and remains passive or fails to take action to prevent a recurrence of sexual misconduct.

Volunteers are responsible for providing coverage for their own vehicles (liability and physical damage) J Bar J Youth Services policies will not defend the volunteer from liability suits or repair volunteers car damaged while used during the course of conducting business or services for J Bar J Youth Services.

Clients of J Bar J Youth Services including "littles" in the Big Brother/Big Sister Program either have their own health insurance or are covered by J Bar J's accident policy with coverage up to \$50,000.



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