

## **2nd Florida Volunteers Living History, Inc. Instructions for Using and Completing Declaration of Non-Profit Expenses Form**

Pursuant to IRS Publication 526 – Charitable Contributions, out-of-pocket expenses incurred by members of a non-profit corporation that have not been reimbursed and that are directly related to the charitable purposes of the corporation may be deducted on your tax return under Charitable Contributions if you itemize under Schedule A of IRS Form 1040. All receipts must be maintained and a log kept identifying the specific non profit activity or event, the charitable purpose of the activity or event, and the individual out-of-pocket expenses incurred (see the Taxes and Reenacting Article for examples of deductible out-of-pocket expenses).

To ensure that the deducted out-of-pocket expenses are better able to withstand an IRS audit, a duly appointed officer of the Corporation must sign an acknowledgement that the out-of-pocket expenses incurred were indeed related to the charitable purpose of the corporation, are legitimate, and have not been reimbursed by the Corporation.

### **Procedures for Acknowledgement of Out-of-Pocket Non-Profit Expenses.**

1. Maintain a log of out-of-pocket expenses incurred that are directly related to the charitable purposes of the Corporation (travel, equipment, as such). The Declaration of Non-Profit Expenses Form may be used as this log.
  - a. If the expenses are related to a specific event (e.g. reenactment), keep those expenses on a separate log just for that event.
  - b. Use as many log pages as are necessary, but be as detailed as possible.
  - c. When expensing mileage, make sure to list the beginning and ending odometer readings. Do not expense both gas and mileage related to the same activity – you are only allowed to use one or the other according to IRS regulations.
2. Retain receipts for the expenditure. Make copies of these receipts for your records.
3. Complete the Declaration of Non-Profit Expenses Form. Attach all original receipts to the Form.
4. Submit the Form and all original receipts to the Treasurer.
5. The Treasurer will review the Form and receipts for reasonableness and validity.
  - a. If the Form is incomplete, filled out incorrectly or if receipts are missing, the Form and receipts will be returned and must be completed/corrected and resubmitted to the Treasurer for signature.
  - b. If the Out-of-Pocket expenses on the Form are not legitimate (not directly related to the charitable purpose of the Corporation, for an event in which the individual did not participate, already reimbursed by the Corporation, etc.), the Form and receipts will be returned without signature.
  - c. If the Form is complete, all receipts are present, and the expenses are valid and reasonable, the Treasurer will sign the Form and return the Form and receipts.
6. If the Treasurer is not able or available to review and sign the Form, the President or another designated Officer of the Corporation will act on behalf of the Treasurer



# 2<sup>nd</sup> Florida Volunteers Living History, Inc.

## Declaration of Non-Profit Expenses

To Deduct From Income Taxes Expenses Incurred On Behalf of the Organization

Attach All Receipts To This Form and Keep a Copy of This Form and All Receipts In Your Files for IRS Purposes.

Submit the Completed Form With Receipts Attached For Signature to:  
 Lee Monroe - Treasurer, 3454 Bellington Drive, Orlando, FL 32819

Member Name: \_\_\_\_\_ Member SSN: \_\_\_\_\_ Date: \_\_\_\_\_ Signature: \_\_\_\_\_

Description of Expenses and Purpose:
--------------------------------------

Date:	Detail Description of Expense:	Total:
<b>TOTAL:</b>		

Do Not Write in Space Below:

I acknowledge that these expenses are related to the non-profit purpose of this corporation and that this individual received no compensation or reimbursements of any kind for these expenses.	_____ Treasurer's Signature	_____ Signature Date
---	--------------------------------	-------------------------