## 10% Missions Giving and IRS Deduction Instructions



## 10% Missions Giving Church of the Nazarene

In addition, you may report some of your expenses incurred while on a mission trip for ROAM for 10% Giving credit. Each year the general church recognizes those local churches that have given 10% of their income to World Evangelization. Though reporting your expenses does not reduce the budgeted amount for the church to pay, it does provide a credit toward the 10% giving level. This is especially important for churches of any size experiencing financial difficulty in reaching the 10% level of giving.

## **IRS**

As a ROAM member you may be entitled to an IRS deduction of some of your expenses while on a ROAM project. You may be able, for instance, to deduct the cost of fuel and food while you are traveling to and from a project and the cost of food at restaurants or groceries while you are working on the project. Work hours donated and sight-seeing expenses are obviously not deductible as are any repairs to your vehicles. Refer to IRS FORM 526 available from the <a href="https://www.IRS.gov">www.IRS.gov</a> and your tax advisor for details.

## **Work Voucher**

In the event of an IRS audit of your return, the ROAM Work Voucher, when completed and signed by the project host, is evidence to the IRS that you worked at a particular project at a given time.

If you have any questions, please contact the ROAM office.

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