

# Personal Income Tax Deductions for Barbershoppers (USA)

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Some things you do as a Barbershopper are tax deductible. If you itemize your deductions, you may be entitled to include some expense for barbershop activity. If you had verifiable out-of-pocket expense in connection with a chapter duty as an elected or appointed officer or board member, or, if you sang in one or more local shows, such expenses as travel (14¢ per mile, or actual cost) telephone, postage, parking, etc., for which you were not reimbursed are deductible.

Expense of travel to chapter meetings is not deductible unless you hold an office directly involved in conduct of the meeting.

A different rule applies to travel away-from-home. Transportation, meals and lodging may only be deducted if there is no significant element of personal pleasure, recreation or vacation in the trip. The deduction for travel expenses won't be denied simply because you enjoy providing services to the charitable organization. Even if you enjoy the trip, you can take a charitable contribution deduction for your travel expenses if you are on duty in a genuine and substantial sense throughout the trip. However, if you have only nominal duties, or if for significant parts of the trip other activities (e.g., golf games, sightseeing, and similar activities) heavily overbalance singing and participation in meetings as a duty for the away-from-home expenses, you can't deduct your travel expenses.

The cost of tuition at schools is specifically barred as a deduction as well as dues.

If you use these deductions, here is the procedure. With Form 1040, use Schedule A, under "gifts to charity, other than cash or check," enter the total of your out-of-pocket expense. (Remember the words "non-reimbursed" and "verifiable.") If over \$500 attach the appropriate schedule and categorize expenses by groups (lodging, transportation, etc.), captioned "Expenses incurred in connection with contributions of services to an organization classed as exempt under Section 501 (c) (3)." Then state the name and location of your chapter and the full name of the Society.

Your chapter should have a list of events that are applicable to this expense tabulation.

Your cash contributions to the chapter or the Society or to Harmony Foundation Inc. (for the General Fund or to the Endowment Program) are directly deductible. Include this figure in Schedule A, under "gifts to charity, cash or check." Be sure to retain verifying records such as appointment books, calendars with notes, etc. See [IRS Publication 526](#) for additional information.