

**CAPITOL CITY MEDICAL TEAMS
EXPENSE SUMMARY DIRECTIONS**

(revised 6-5-18)

Attached is an Expense Summary Form to summarize your expenses from your medical mission trip. Please follow the procedures below and return the information to:

**Eric Miller, CEO
Capitol City Medical Teams
3275 Crestview Drive S.
Salem, OR 97302**

**melabea@aol.com
(home) 503-378-7343
(cell) 503-881-7587**

PROCEDURE:

1. Determine what expenses are deductible and what expenses are not deductible. Deductible items include your airfare, lodging, food, airport taxes, airport parking fees, vaccination fees, and supplies needed for your trip. Items not deductible include gifts for your friends and family, personal phone calls, extra travel not related to the medical portion of the trip (for example, a trip to Machu Pichu), jewelry, and that alpaca scarf you always wanted. If you have any questions about what is deductible and what is not, please let me know. **IF YOU HAVE ALREADY RECEIVED A TAX DEDUCTION LETTER FOR AN EXPENSE, PLEASE DO NOT INCLUDE IT WITH THE CURRENT SET OF RECEIPTS.**

EVEN THOUGH THERE ARE IRS PER DIEM RATES, TEAM MEMBERS ARE EXPECTED TO TURN IN RECEIPTS FOR ALL EXPENSES. IN THE EVENT A RECEIPT IS NOT PROVIDED, TEAM MEMBERS ARE EXPECTED TO NOTE THE FOLLOWING:

1. WRITE THE DATE THE EXPENSE WAS PAID,
2. WHO IT WAS PAID TO,
3. WHAT WAS PURCHASED, AND
4. THE PRICE, INCLUDING TIP, IF ANY.

THEN SUBMIT THE NOTE AS THE ACTUAL RECEIPT.

The IRS does have a **maximum** dollar amount you can deduct for international daily expenses. Unless you are eating at very expensive restaurants or staying at very expensive hotels, you are not likely to exceed these limits. The amount is based on what the Bureau of Administration of the US Department of State sets for international daily expenses. You can find these amounts at:

http://aoprals.state.gov/web920/per_diem_action.asp?

Select Travel (at the top of the menu) and Select foreign per diem rates.

Then select Foreign Per Diem Rates by Location (Near the top of the document).

Select the country you are interested in.

If you are combining your trip with a vacation, there are more special rules to consider. If you do volunteer work 40 hours in a week, then you are free to use the remainder of

the week how you wish - travel, sight see, rest, and recuperate - and receive a full deduction for the volunteer related expenses of your trip. If you are going to vacation for the first week of your trip and volunteer for 40 hours the second week of your trip, then the medical portion of your expenses are only 50% deductible. It gets a bit more complicated if you're not there for full weeks. If you plan to include vacation as part of your medical mission, please contact Eric Miller to discuss the details so everyone is clear on what is deductible and what is not before expenses are incurred.

2. Label your receipts and put them in chronological order.

Since some of your receipts may be in Spanish, please write on the receipt in English what it was for. Receipts covering hotels and food are pretty easy to determine what they are for and don't need any notation. However, if there is a receipt for \$50 from The Shop Gallery, that sounds like it was for a gift and will need some explanation.

3. If the expenses are in more than one calendar year, separate the receipts by year and fill out a separate expense summary form for each year.

Your expenses for your trip may cover two years. For example, if your trip is in January, 2019, you will probably buy your airline ticket, passport, and vaccinations in the year 2018 and your expenses for the actual trip will be in the year 2019. The IRS will only allow the 2019 expenses to be deducted in 2019 and the 2012 expenses will need to be deducted in 2012.

4. Tape your original receipts to an 8 1/2 inch x 11 inch paper.

More than one receipt can be on a sheet of paper; however, do not put receipts on top of other receipts on the sheets of paper. The blank side of a used sheet of paper is fine to use. Just make sure the receipts are in the same order as the Expense Summary Form.

5. Fill out the Expense Summary Form. Try to include the date(s) of the expenses if possible. Put the amount in the correct column. Write the amounts UNDER the correct column heading for easy addition.

6. Write the number on the receipt that corresponds to the number on the Expense Summary Form. For example, the first expense on the Expense Summary Form should correspond to the receipt that has a '1' written on it.

7. Copy the completed form and receipts for your records.

8. If people donated on your behalf to Capitol City Medical Teams, please remind me of that at the top of the form.

9. Send the form and the ORIGINAL receipts to the above address.

Since Capitol City Medical Teams is responsible for making sure the expenses are legitimate, the IRS wants CCMT to have the original receipts. If the IRS thinks there is a problem with your tax deductions, it will look at your tax deduction letter from CCMT, then contact CCMT about the problem.

10. Capitol City Medical Teams will then review your expenses and send you a letter acknowledging your in-kind expenses on behalf of the Corporation and reimburse you if money has been allocated for that purpose.