



The Bible Church OF LITTLE ROCK

Loved By God • Redeemed By Christ • Empowered By the Spirit

Tax Reporting of Certain Special Programs & Activities

BCLR Retreats and Activities

Examples of Deductible Items that will be Reflected on Donor's Annual Giving Statement

- Gifts by parents or others for use in a specific special program, activity, or event, BUT are not directed for the benefit of an individual participant(s) (e.g. gift provided to offset cost, provide scholarships, etc.)

Examples of Non-Deductible Items

- Registration fees and other costs paid by parents or others and directed for the benefit of an individual participant(s).

BCLR Missions Trips

Examples of Deductible Items that will be Reflected on Donor's Annual Giving Statement

- Registration fees and other costs paid by parents or others and directed for the benefit of an individual participant(s), assuming the participant is an approved member of an approved mission's trip.

NOTE: For these dollars to be tax deductible the deacons with input from elders must approve the mission's trip as a ministry of the church that is eligible to "receive designated gifts to individuals." The Pastor above the sponsoring ministry will be responsible for keeping an approved list. The list will be given to the Church Administrator.

- Gifts by parents or others towards an approved mission trip, BUT are not directed for the benefit of an individual participant(s) (e.g. gift provided to offset cost, provide scholarships, etc.)

- Gifts by parents or others related to fund-raising meals when the meal is advertised as "Free/Donations Accepted".

NOTE: For these gifts to be tax deductible the "taco lunch" must be advertised as a free lunch/dinner where donations will be taken for to cover registrations and other cost. The gift must not be designated for the benefit of an individual participant(s).

The following examples generally will not be reflected on an annual giving statement and are therefore NOT DEDUCTIBLE by the donor. NOTE: this is a decision by BCLR to err on the side of simplicity, conservatism, and the avoidance of controversies due to the administrative burden required in the determination, debate and recording of the appropriate deductible amount.

- Gifts by parents or others related to fund-raising car wash.

NOTE: If someone wants to give a gift that is significantly above the value of the services provided (e.g. cost per car wash \$5.00), ask them to make out a separate check to BCLR with a memo referencing the ministry sponsoring the event with no designation for use by an individual participant. **The separate dollars will be tax deductible.**

- Gifts by parents or others related to fund-raising work-for-hire (yard work, cleaning, baby-sitting, etc).

NOTE: Any monies earned should be paid directly via check or cash to the individual, not the church, based upon a reasonable rate established for Work for Hire programs (currently \$8.00/hour). If someone wants to give a gift that is significantly above the value of the services provided, ask them to make out a separate check to BCLR with a memo referencing the ministry sponsoring the event and the person who did the work. **The separate dollars will be tax deductible.**