

## **PCBC MISSION TRIPS POLICY**

The purpose of this policy is to clarify the deductibility of charitable contributions made by donors in support of a person(s) for short term mission trips.

Per Richard Hammar's 2017 Tax Guide, for a contribution to be tax deductible to the contributor, "The charity must maintain discretion and control over all contributions. Accordingly, the charity may endeavor to honor donors' wishes that designate use of donated funds. However, the charity must maintain control over the ultimate determination of how all donated funds are allocated. Donors should be made aware that although the charity will make every effort to honor their contribution designation, contributions become the property of the charity, and the charity has the discretion to determine how best to use all contributions to carry out its function and purposes."

Therefore, all prospective participants in short term mission trips should receive a form stating the above policy. In addition, the policy should state that any funds not needed by a particular designated individual, will be used at PCBC's discretion and are not refundable to the donor.

The form should also state that any contributions received should NOT have the designated individual(s) name in the memo line of the check, or in the comment section of any online giving. Instead, a separate sheet of paper sent along with the check stating preferred designated individual's name or an email to the missions pastor or missions administrator stating the designated individual's name will suffice.

If contributions are received with an individual's name in the memo line of the check/online gift, the donor will be notified that their contribution will not be tax deductible unless it is replaced by a check that does not specify a particular individual.