## **Volunteers' Questions and Answers**

If you do volunteer work for a qualified organization, the following questions and answers may apply to you. All of the rules explained in this chapter also apply. See, in particular, <i>Out-of-Pocket Expenses</i> in <i>Giving Services</i> .	
Question	Answer
I do volunteer work 6 hours a week in the office of a qualified organization. The receptionist is paid \$10 an hour to do the same work I do. Can I deduct \$60 a week for my time?	No, you cannot deduct the value of your time or services.
	Yes, you can deduct the costs of gas and oil that are directly related to getting to and from the place where you are a volunteer. If you don't want to figure your actual costs, you can deduct 14 cents for each mile.
· · · · · · · · · · · · · · · · · · ·	Yes, you can deduct the cost of buying and cleaning your uniforms if the hospital is a qualified organization, the uniforms are not suitable for everyday use, and you must wear them when volunteering.
I pay a babysitter to watch my children while I do volunteer work for a qualified organization. Can I deduct these costs?	No, you cannot deduct payments for child care expenses as a charitable contribution, even if they are necessary so you can do volunteer work for a qualified organization. (If you have child care expenses so you can work for pay, see <u>chapter 32</u> .)