



STRAIGHT
A Direction for Youth

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MEMORANDUM

TO: Parents of STRAIGHT, INC. Children
FROM: Jim Hartz, Executive Director
SUBJECT: Financial Commitment to the STRAIGHT Program

Program costs, including, but not limited to, basic program cost, transportation, food, donations to garage sales, and volunteer work, are deductible for federal income tax purposes for those tax payers who itemize deductions on Schedule A, Form 1040, U. S. Individual Income Tax Return.

Specifically, the following are deductible:

1. Contributions (I.R.S. Section 170)

- A. Transportation to and from home and the program for the purpose of performing volunteer services are deductible at the rate of 9¢ a mile. A log book or diary is recommended to substantiate the deduction.
- B. Meals for Newcomers: Meals provided for newcomers are deductible as a donation to the program providing the deduction for the meals is reasonable (a deduction of \$2.00 per meal would seem reasonable).
- C. Donations to Garage Sales: A deduction for cash or the fair market value of property may be made for items donated to the program in connection with a garage sale or conducted by or sponsored by the program. The Internal Revenue Service has established percentage limitations on charitable contributions. Tax payers should consult their C.P.A. or Income Tax return preparer if there is any question.

2. Medical Expenses: (I.R.S. Section 213)

- A. Basic Program Cost: The entire cost of the program for a dependent child less any amount reimbursed by an insurance program is deductible as a medical expense on Schedule A, Form 1040, U. S. Individual Tax Return.
- B. Transportation: Transportation from home to the program and return home to attend Open Meetings, conferences, parent rap sessions, 4th and 5th phase rap sessions, and transportation of children on all phases of the program are considered to be "transportation to obtain medical service" and are deductible as a medical expense at the rate of 9¢ a mile. A log book or diary should be maintained to substantiate this deduction.

- C. Monthly Food Payment: Because this is a cost incurred as part of the treatment process, the monthly charge for food is an allowable medical deduction.
- D. Certain Legal Expenses: Legal fees directly related to obtaining a civil court order for drug treatment is an allowable medical deduction. Explanation: If you incur legal expenses to defend your child on a misdemeanor or felony charge (Shoplifting or B & E) and as a result your child comes to STRAIGHT, this would not be allowable. If you pursue a civil court order under Florida Statute 397 for the express purpose of obtaining drug treatment, this is an allowable medical expense.

The above should be taken as guidelines. We strongly suggest that you consult with your accountant or attorney before filing your tax return based on information provided in this document. Remember, you as a tax payer are solely responsible for the accuracy of your return.