

Tax Guidelines for Short-Term Missions Trips

Wheaton Academy

Revised June 2017

- The trip must be related to the mission of Wheaton Academy – to nurture growth in our students through relationship, excellence, and service to the glory of God.
- Any tourist aspects must be incidental to the trip. Missionary activity must be primary and dominate the time involved. For example, a tour of the Holy Land is *not* tax-deductible whereas a trip to build homes for refugees in Gaza and to show the Jesus Film *is* tax-deductible.
- All activities must be directed by Wheaton Academy. Neither students nor parents can dictate the what, where or when of the trip.
- The total budget for the trip and decisions regarding how funds are spent are the sole prerogative of Wheaton Academy, not students or parents.
- Selection of participants in the trip must be based upon criteria *other than* fundraising ability.
- Wheaton Academy leadership will determine a fundraising goal for each student that covers the cost of the trip plus additional funds. It cannot equal the per person cost.
- Participants must know that they are requesting funds for the project overall, not for their own individual trip or ability to participate.
- If a student does not raise the total amount of the per student goal, it does not necessarily prohibit him/her from going. Wheaton Academy leadership must set the overall fundraising goal high enough to cover a short-fall by some students. The key, therefore, is to meet the overall goal, *not* the per student goal.
- Likewise, if the per student goal is exceeded OR if the student decides he/she is not going to participate after funds have been raised, no refunds can be granted.
- To ensure these policies are communicated clearly, the following statements must be included in the text of any/all support request letters issued by trip participants:

Tax-deductions cannot be granted for gifts given via check where an individual student's name appears on the memo line of the check.

Donations of \$50 or more received on or before October 15th will receive a receipt for tax purposes issued by Wheaton Academy.