



TOASTMASTERS INTERNATIONAL®

Tips

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FIND TIPS ONLINE UNDER "MEMBER INFORMATION" AT www.toastmasters.org

**A bimonthly
publication to club,
area and
district officers
for circulation
to members**

Board Meeting at World Headquarters

Toastmasters International's Board Meeting will be held February 21, 2004. All members are invited to attend and see your Board of Directors in action.

Contest Rules Are on the Web – NEW Eligibility Requirements!!!

Rules for the International Speech Contest are on the Toastmasters International Web site, www.toastmasters.org. Encourage all members and clubs to read the rules before the contest takes place and to follow them carefully.

International Speech Contest Judge's Guide and Ballots and other contest materials are available for purchase from WHQ. Rules and materials for evaluation, humorous, table topics, and tall tales contests are also available for purchase. To place your order, call the Orders Department at WHQ or order online through the Web site.

Make A Resolution

Did you know that if your club changes its name and/or city and state, a resolution form must be filed at WHQ? A change in either name or location is a change to the Club Bylaws and official notice must be submitted to WHQ. If your club's name and/or city and state are different from what is listed in the club directory, complete a resolution form and send it to WHQ. The form can be downloaded from the TI Web site, www.toastmasters.org, under "Member QuickLinks." Or, you can email WHQ at ipruneda@toastmasters.org to request a copy of the form. The form includes a box to check if your club wishes to order a charter certificate with its new name and/or location. The cost of the certificate is \$7, plus shipping.

Talk up Toastmasters!

FEBRUARY 1 - MARCH 31

Do Toastmasters like to talk? During the new Talk up Toastmasters! membership contest, encourage your club's members to invite as many guests to your club's meetings as possible. Consider conducting a special guest meeting – where you can conduct a regular meeting, but also specifically discuss the benefits Toastmasters members receive as they participate in the program. Add five new members to your roster between February 1 and March 31, and receive a special Talk up Toastmasters! ribbon to display on your club's banner.

Toastmasters Is For Everyone

Just a reminder that Toastmasters International has a policy against discrimination:

"No person shall be excluded from membership in a Toastmasters club, and no member shall be deliberately discriminated against in the conduct of official Toastmasters programs because of age (except those persons under the age of 18), race, color, creed, gender, national or ethnic origin, sexual orientation, or physical or mental disability so long as the individual, through his or her own efforts, is able to participate in the program."

Policy violation by an individual member, club, area, division, district or other official groups will subject the offending person or entity to disciplinary action, in accordance with the Bylaws of Toastmasters International, unless the offending party ends its own violations.

Tax Deductions for U.S. Toastmasters

Every year, Toastmasters members in the United States ask: "Are my Toastmasters dues and expenses tax deductible?" We'll attempt to answer that question in accordance with current legislation.

Generally, two classifications cover club dues and other membership expenses, which may or may not be deductible if you itemize your deductions on your tax return.

A. CHARITABLE CONTRIBUTIONS

Toastmasters International is a nonprofit organization under Section 501(c) (3), so some items may be deductible as charitable contributions. Deductions for charitable contributions may not exceed 50% of a member's adjusted gross income.

Category 1: If you give your club a check as a gift (and for no other reason), it is deductible as a charitable contribution.

Category 2: If you're a duly-appointed delegate representing your club at the international convention, and you attend all meetings as the delegate and report back to your club, many of your out-of-pocket expenses are deductible as charitable contributions. However, your club cannot have reimbursed you and no significant element of personal pleasure or recreation can have been involved.

B. EDUCATIONAL/BUSINESS EXPENSE

Because the organization is educational, some expenditures may be deductible as educational expenses, provided they can be considered ordinary and necessary in your trade, business or profession.

Category 3: Your income-producing activity may require the skills you develop in Toastmasters. The expense may be an ordinary, necessary expense for education and:

- a. meet the express requirements of your employer for keeping your salary, status or employment, or
- b. maintain or improve skills required to perform the duties of your present employment, trade or business.

This third category could include a commissioned salesperson, a supervisor or manager, a lawyer or instructor, but would not include work where effective public speaking is not a prerequisite.

There are now limits on the amounts that are tax deductible as ordinary and necessary business expenses. Only 50% of the cost of meals is deductible. Also, all educational/business expenses (including 50% of the cost

of meals) are deductible only to the extent that they exceed 2% of adjusted gross income. These expenses are no longer allowed as income adjustments; they may be taken only as miscellaneous itemized deductions. Two things to keep in mind:

1. Any items for which you are reimbursed aren't deductible unless the reimbursement is included in income.
2. Records must be kept to substantiate the amounts deducted and to show that you actually attended sessions and workshops of the meetings and conventions.

If you have any questions, please contact Larry Payton, Controller, at lpayton@toastmasters.org.

Below are some typical expenses and answers about their tax deductibility under each category:

EXPENDITURES	CATEGORY 1	CATEGORY 2	CATEGORY 3
Club Dues	No	No	Yes
Club Meetings:			
Luncheons	No	No	No
Registration Costs	No	No	Yes
Mileage from work to meeting			
At .375 per mile (effective 1/1/04)	No	No	Yes
Parking at meetings	No	No	Yes
Flat tire fix	No	No	No
Regional Conference:			
Registration/Meals	No	Yes	Yes
Other meals	No	Yes	Yes
Room	No	Yes	Yes
Mileage to and from conference:			
At .14 per mile	No	Yes	No
At .375 per mile (effective 1/1/04)	No	No	Yes
100 miles, site-seeing	No	No	No
Golf, tennis, etc.	No	No	No
Purchased Parliamentary law book and gave to club:	Yes	Yes	No
Toastmasters International Convention:			
Taxi to Airport	No	Yes	Yes
Air fare	No	Yes	Yes
Registration	No	Yes	Yes
Meals	No	Yes	Yes
Hotel Room	No	Yes	Yes
Tips	No	Yes	Yes
Telephone home	No	No	No
Night Club Entertainment	No	No	No
Tour of convention city	No	No	No