

Adult/Minor	Who Pays Expenses	Designated Contribution Rec'd from Church	Tax Consequences
Adult	Church	No	None
Adult	Church	Yes-from non participants, in the amount paid for by the church	Reported on church giving statement-deductible by donor if no significant vacation or personal pleasure element
Adult	Church	Yes-from non-participants to cover expenses of participants who cannot afford trip	Reported on church giving statement-deductible by donor with the same restriction above
Adult	Participants	No	Unreimbursed travel deductible if no vacation or personal pleasure element. Church must issue abbreviated acknowledgement if amount is over \$250
Minor	Church	No	None
Minor	Church	Yes, from Parents	Reported on Church giving statement-parents can deduct assuming no significant vacation or personal pleasure element
Minor	Parents	No	Probably not deductible
Minor	Minor	No	None