

Are My Donated Notarial Services Tax Deductible?

If you are offering notarial services free of charge to certain segments of your constituency, this simply means you are not charging the notarial fees (or any additional travel fees) for the notarial tasks you perform. This does not mean that the [notary](#) does not still incur the everyday costs of offering their services. If you are traveling to and from the clients you are serving on a voluntary (non-paid) basis, you will still incur travel expenses, such as gas, oil, tolls and parking. You will still use pen and ink, notary stamps and seals, and perhaps, other office supplies depending on the notarial act you are executing. For instance, you may be required to use your loose certificates for documents which may not have been properly prepared for notarization. Notaries need to know how to handle these items at tax time and understand which things provide a tax deduction - and which things do not.

Notaries are not permitted to deduct the value of their time and services when offering notarial services on a pro bono basis. For example: you have committed to spend two hours at your son or daughter's high school notarizing permission slips for parents of students who will be going away on an overnight, out-of-state trip. Each permission slip requires the execution of a jurat notary certificate. In all, during the two hour period, you notarize 68 permission slips for the parents of two classes of high school juniors. For example, for the execution of a jurat, the statutory fee is \$5.00 in your state. You are not permitted to deduct \$340.00 for your uncharged services, nor can you deduct \$10 or \$12 per hour to compensate for your time. According to the Internal Revenue Service tax payers cannot place a value on their time and services for charitable deductions. See IRS Publication 526 for rules governing Charitable Deductions and Contributions. The notary can, however, deduct for travel to and from the high school. For travel expenses, you may deduct the actual gas and oil used to get to the location or \$.14 per mile. Parking and tolls are an additional travel deduction. The cost of any notarial or clerical tools used for the pro bono work may also be deducted; these are considered out-of-pocket expenses. It may be prudent for notaries who offer free services on a regular basis, to allot tools for the pro bono work exclusive from their regular [notary stamps](#) and [notary supplies](#), so that it will be easier to track the use and expense of these items. Otherwise, it may be difficult to determine the actual amounts spent.

The allowable deductions for notarial services offered free of charge are input on Form 1040 Schedule A - Itemized Deductions. This form can only be used by individuals who do not take the Standard Deduction when calculating their taxable income. As usual, it is necessary to keep accurate records of all of your free notarial services and the expenses you have incurred in case you are ever called to an audit by the IRS. As a notary, you should still maintain best practices when offering pro bono services - adhere to all standards of excellence in obeying statutory rules and be sure to enter each transaction in your notary record book or journal. Simply indicate that no fee was paid; all other information is relevant and should be collected.

Just a reminder, a notary is never permitted to overcharge a client more than what is allowed for each type of notarial act; to do so would cause the notary to incur criminal liability and administrative penalty from the state.