

**SECTION DESIGNATIONS**  
**For reporting expenses to the**  
**BEAT THE HEAT office**

The top section of the report is for **MEMBER'S EXPENSES ONLY**. This is **YOUR** donation for the period reported. Put **ONLY TOTALS** for the amounts in these boxes. Below is the explanation of the letter designations.

- A. **Advertising**, reimbursements or donated prizes given out at program events. This can include pictures purchased to keep records of activities and provide photos for the media. This section will also include expenses for trade publications.
- E. **Entry fees when representing the program**. If you go racing on your own for fun and profit, it is deductible as a business expense on your Schedule C. To deduct it as a program Expense, you **MUST** have to pay to get into a track, parade, or show, etc. in order to put on an event. **This also included dues and membership fees** both for the program and other organizations we find it necessary to join in order to better promote our message (i.e. NHRA, IHRA, etc.).
- G. **Truck expenses** – Actual operating expenses including tires, gas, repairs, AND an proportionate amount of **INSURANCE** paid on the tow truck and trailer.
- L. **Repair/Labor costs** – Race car, shop facility, equipment anything that breaks that has to do directly with your racing operation. **NOTE:** truck and trailer expenses are to be put in Section G.
- M. **Meals and Entertainment** – when traveling **away from home where it is necessary to buy your food** or in direct connection with the business operation such as a team meeting.
- O. **Office expenses** – stamps, postage, paper, pens, computer supplies, envelopes, bank account charges, etc. (shipping would be listed in Section L).
- P. **Legal and Professional** – lawyers, accountants, etc.
- S. **Supplies** – Race fuels, wear items for car only.
- T. **Travel expenses** – motel rooms, airline tickets, etc. having to do with the program.
- U. **Utilities** – Phone, long distance phone calls made in connection with program business are reported here. If you have a separate phone line used exclusively for program business the monthly charge is also deductible. Other utilities should be reported on a business Schedule C.

It is important that you report all BEAT THE HEAT events to the National Office in order for you to get proper credit and the ability to deduct that event. If an event is not on the official schedule, you cannot deduct it as a BEAT THE HEAT event. A BTH event does NOT have to be on the schedule before you do it to get credit. You only have to make the proper report to the National Office in a timely manner.

**REMEMBER – KEEP YOUR RECEIPTS WHERE YOU CAN FIND THEM!** Don't send them to the National Office. You are responsible for keeping up with them in case **you** are audited by the IRS.



