

**Guidelines for Unreimbursed Expenses
On Behalf of ARRL as a Federal Tax Deduction**

The IRS permits certain unreimbursed expenses incurred by a volunteer on behalf of ARRL as a tax deduction due to ARRL's 501(c)(3) status. These rules change regularly and ARRL is not permitted to provide tax guidance in any way. Please see your tax advisor for any tax-related advice.