

## It's Tax Time Again

*Don Fikes, Treasurer*

**C**an volunteers be eligible for a tax deduction from Uncle Sam on their individual tax return? This subject has been discussed by the Chapter before but, it is always a good idea to refresh everyone's memory and to make new members aware of this underused deduction.

We are talking about volunteer tax deductions under the Federal income tax rules. The most common deduction is for the personal use of your automobile that passes "the basic test". This means your expenses were unreimbursed, directly connected with the services you gave, incurred only because of the services you gave, and are not personal, living, or family expenses. For example, LLELA is 13 miles from my home. I drive there, do my assigned work, and return home. I have "donated" 26 miles for volunteer work. How many times do you do this in a calendar year? Believe me, it adds up.

Okay, good so far, but who is eligible for the mileage deduction? First, you have to itemize deductions. If you do not itemize, sorry there are no deductions for you. Second, the nonprofit has to be a "qualified organization". This is a no-brainer if your work is only with Elm Fork Chapter Texas Master Naturalist. We are, of course, a qualified organization.



*"You have to declare what you rob from the rich, but you can deduct what you give to the poor."*

So what can you deduct? You have two choices: First, **14 cents per mile to and from** projects, advanced training classes, board of directors meeting, for example. The second choice is **actual variable cost**. This would include gasoline and oil. It would not include repairs, depreciation, license and registration fees, and insurance. The first example is easy to calculate but, 14 cents per mile probably does not cover your actual expenses. The second choice will likely be a higher amount than the first (maybe not with today's gasoline prices) but, it requires more calculations and record keeping. Whatever deduction you choose the best part, in my opinion, is our monthly time reporting log provides an excellent detailed record of your trips. The IRS will require documentation as to how you derived your deduction calculation.

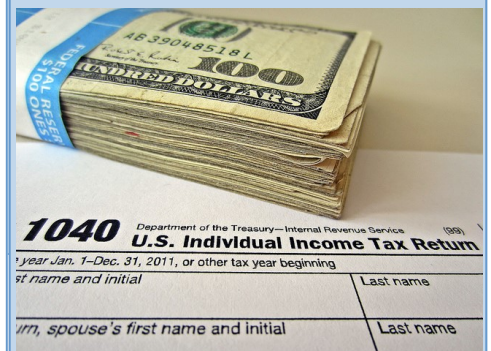
Lastly, travel expenses doing charitable work are also deductible. This could include gas, food, and lodging to the State conference, for example. But, there has to be a clear distinction of the volunteer event and any personal use. Before taking this deduction I would recommend you have complete understanding of the rules. If you are interested in these deductions, I urge you to read **IRS Publication 526, Charitable Contributions** and or consult your tax advisor.

All of these deductions would be listed on Schedule A, line 16, gifts by cash or check (**including out-of-pocket expenses**).

I hope this was of some help to you. This article is meant to provide general information only about eligible deductions for volunteers available under IRS rules. If you have any questions or comments please let me know.



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# A Month Chocked Full of Holidays

By Bob Ross

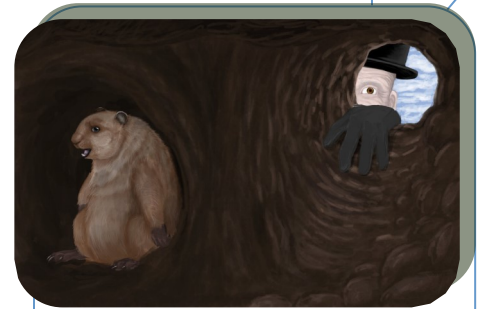
**F**ebruary is a month that pays homage to a lot of different topics, from the frivolous to the serious. February is the shortest month of the year, but a month full of holidays ranging from month-long, weekly, and daily.

One of the serious month-long holidays is American Heart, which celebrates advances made in the reduction of heart disease. Since President Lyndon Johnson established the holiday 50 years ago, deaths by heart disease have plummeted over 1 million per year. A second serious monthly acknowledgement is African American History Month, celebrating the history of our African American citizenry.

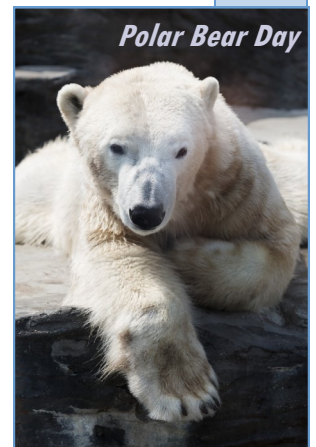
Then, the month-long holidays begin to fade quickly from the sublime to the ridiculous. I will allow you to rate the remaining February month-long holidays: Children's Dental Health, International Friendship, National Cherry, National Embroidery, National Grapefruit, National Snack Food, National Wild Bird Feeding, Responsible Pet Owners', An Affair to Remember, Canned Food, Creative Romance, Great American Pie, and lastly, National Weddings. But hark! You still have time to prepare for the weekly holiday (celebrated the 3<sup>rd</sup> week of February) of International Flirting Week.

Lastly, we have the daily holidays that most of us share some knowledge. We started the month, on the 2<sup>nd</sup>, with the observance of Groundhog Day watching Punxsutawney Phil discovering whether or not he would see his shadow to determine a future weather forecast. The 12<sup>th</sup> gave us Abraham Lincoln's birthday celebration. The 14<sup>th</sup> is Valentine's Day. On the 16<sup>th</sup> we will observe Presidents' Day for George Washington's birthday when his actual birthday is on the 22<sup>nd</sup>. Congress established Presidents' Day on the third Monday of February in order for American citizens to have a three-day holiday. Then, after celebrating Mardi Gras (French for "Fat Tuesday") Christians begin the Lenten season on the 18<sup>th</sup> with the observance of Ash Wednesday. On the 19<sup>th</sup> is the beginning of the Chinese New Year which in 2015 is known as The Year of the Sheep. And, we complete the month with the observance of International Polar Bear Day established by Polar Bears International to remind us to adjust our thermostat for greenhouse gas reductions.

All the afore-mentioned holidays remind us how rich and divergent cultures have come together to establish our American heritage. How can one not be amazed by a "melting pot" nation that in the same month can celebrate holidays and observances from a wide variety of topics. We try to hold on to the past, live the present, and gaze into the future. We playfully observe some of the celebrations and seriously commit to others. We are a nation that is idolized by most of the World. It is not hard to find a citizen of another country that would trade his/her present status to come to America and become an American citizen. How lucky we are to be citizens of the United States of America.



*Groundhog Day*



*Polar Bear Day*



## Something to Think About

A12 AUSTIN AMERICAN-STATESMAN | FRIDAY, DECEMBER 12, 2014



Malcolm Ritter

### SCIENCE

# New family tree for birds spurs ideas on evolution

By Malcolm Ritter  
Associated Press

NEW YORK — Scientists have produced a new family tree for nearly all species of birds alive today, drawing on a massive DNA analysis to gain insights into evolutionary history.

The tree was built by comparing the complete DNA codes, or genomes, of 48 species as varied as the bald eagle, the common cuckoo, two kinds of penguin, the downy woodpecker and the Anna's hummingbird. They were chosen to represent branches that lead to most of the more than 10,000 living species.

Only three of those genomes had been decoded before, so 45 of the DNA codes were new.

The main results, reported by 200 scientists from 20 countries, were released Thursday by the journal Science. Here are some highlights.

#### Early split

Very early in the lineages leading to about 95 percent of today's birds, the researchers propose that a split happened some 68 million to 69 million years ago. One branch leads to doves, flamingos and a few other species, while the other branch leads to basically everything else. That implies, for example, that flamingos are more closely related to pigeons than they are to pelicans or other water birds.

A second split followed soon after, so that



Some of the species that were analyzed for a study are shown at Washington's National Museum of Natural History. Scientists produced a new family tree for nearly all species alive. AP

the resulting four lineages faced and survived the brutal extinction some 66 million years ago that's most famous for wiping out the dinosaurs, said Erich Jarvis of Duke University and the Howard Hughes Medical Institute, a lead author of the work.

#### Learning to vocalize

When a songbird sings, or a parrot says, "Polly wants a cracker," or a baby says, "Mama," it's the result of learning by imitation. The study found that birds with this "vocal learning" ability share some similarities with humans in the activity of certain genes in the brain. So such birds might be useful for studying what genes are involved in human speech disorders like stuttering, said study author Andreas Pfenning from the Massachusetts Institute of Technology.

The new work couldn't resolve the question of whether songbirds and

parrots inherited vocal learning from the same ancestor or whether the two lineages developed it separately.

#### Ancestral predator

A large group of land birds may have all descended from an ancient hunter at the top of the food chain, the family tree indicates. The group includes not only falcons and eagles, but also parrots, woodpeckers and songbirds. The hawklike curved bill of the parrot may be a lingering signature of predatory origins, Jarvis said.

#### Lost teeth

Although birds are descended from dinosaurs, they have no teeth. Most previous studies have suggested the common ancestor of modern birds lacked teeth, but other work has disagreed. The new findings add support to the idea of a toothless common ancestor, because all birds sampled share some mutations that turn off five genes for building teeth.

Researchers estimate that teeth, or at least enamel-covered teeth, disappeared about 116 million years ago in the ancestry of birds. They suggest beaks replaced teeth in a two-step process. But it's still not clear why beaks took over for teeth, said study author Robert Meredith, a biologist at Montclair State University in New Jersey.

While visiting out of town back in December, Don Fikes came across this article and thought it worthy of sharing with our readers. Whether or not you agree with the premise, it never hurts to look at other views.



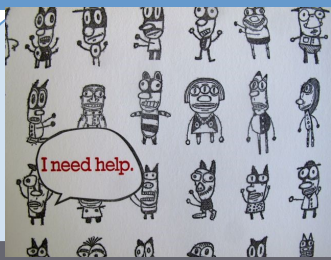
National Geographic companion article: <http://news.nationalgeographic.com/news/2014/12/141211-bird-crocodile-dinosaur-genome-evolution-science/>

Naturalist News needs articles!



# February 2015

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28



## Naturalist News Needs You

Naturalist News deadline for next issue is **March 11**. We **REALLY** need **flora and fauna photographs** as well as **Project updates** and your **flora and fauna articles**.

### SCHEDULE OF EVENTS

- Feb. NPST Art Exhibit ★
- Feb. 11 deadline for Feb. NN submissions
- Feb. 12 Board monthly meeting
- Feb. 16 NPST (Dallas) meeting 7 p.m.
- Feb. 19 Regular monthly meeting
- Feb. 23 Jr. MN planning meeting
- Feb. 26 SWAt planning & working meeting
- March NPST Art Exhibit at Denton Public Libraries
- March 5, 12, 19, 26 SWAt planning and working meeting
- March 10 Become a certified TPWD Angler Ed Instructor
- March 11 Deadline for March NN submissions
- March 12 Monthly board meeting
- March 17 Project WILD, Growing up Wild
- March 19 Regular meeting with Bob Mione on Connemara Conservancy

### March

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	1	2	3	4



Interesting webcam with Great Horned Owl on the nest—and see our “Field Notes In Focus”.  
[http://cams.allaboutbirds.org/channel/46/Great\\_Horned\\_Owls/](http://cams.allaboutbirds.org/channel/46/Great_Horned_Owls/)

## Dallas Chapter

## New Meeting Location Starting this



## Month!!

**Midway Hills Christian Church's Fellowship Hall;** 11001 Midway Road; Dallas, TX 75229

- Entry is across the street from Bobbitt Drive.
- Park in the narrow parking along the back fence.
- The back door to the Fellowship Hall will be open.
- Alternate entrance is the main entrance if you're extra early.

This church will be a great fit for our chapter as not only are the accommodations ideal (large space, adjoining kitchen, garden space) but they value environmental issues. They're hosting the North Texas Renewable Energy Group, providing space for the Dallas County Master Gardeners to move their current show-case demonstration gardens from Joe Field Rd. to the church, have installed a rain water collection system, upgraded their sanctuary's

## February's Meeting...

**Monday, February 16th @ 7:00PM**

Chris Psencik, Tommy Silvers, and Jennifer DeWolfe from **Southern Botanical Inc.** will talk about the *Installation and Maintenance of a Texas Native Plants Landscape at the George W Bush Presidential Center in Dallas.*

**Project Wild, Growing Up WILD** is an early childhood education program that builds on children's sense of wonder about nature and invites them to explore wild-life and the world around them. Through a wide range of activities and experiences, Growing Up WILD provides an early foundation for developing positive impressions about the natural world and lifelong social and academic skills.

Growing Up WILD demonstrates through its materials and training programs how early childhood learning objectives can be reached through use of the outdoors and nature-themed activities combined with art, music, and play. It also builds the confidence of early childhood educators to lead outdoor explorations by providing ready-made activities, easily digestible background information, and high quality personal training programs.

Jan Hodson was one of the first Texas facilitators trained to teach G UW when the curriculum was introduced in 2009. She has been conducting programs for kids for Denton Parks and Recreation for 8 years. She has also done programs for the state parks, schools, and children's clubs. Using G UW and other materials she has developed over time. She brings this experience to class to teach how you can use the materials from G UW and our resource library to create an outdoor program only a Elm Fork Master Naturalist can give a child.

**March 17th 8:30–12:30** Carroll Courts Building, first floor meeting room.

The class will be limited to 30 students.

Contact Jan Hodson to register [janhodson@ntin.net](mailto:janhodson@ntin.net)



**Naturalist News; editor needs announcements and whatever else you will share. PLEASE send your material; to newsletter.**

**Junior Master Naturalist:** Planning meetings the **last Tuesday each month Jan-Oct**, 1pm. Only 4 meetings before the next camp! We are planning a second camp this year.

Also, Trophy Club has asked us back for the summer. And, Denia always asks for additional summer camp programs.

If you are interested in working with kids come join us—[janhodson@ntin.net](mailto:janhodson@ntin.net)