

Giving away accumulated air miles can be a satisfying, but often complicated process. You must obey deadlines and specific restrictions. Rules for unused air miles change all the time. Business flyers and others who decide to give away miles should check frequently with their airlines to become familiar with the most current rules.

1. Mileage giveaways are usually called guest flier programs. For latest information, check airline websites. Examples: United Airlines Charity Miles, American Airlines Miles for Kids, Northwest Air Cares, Delta Sky Wish Charities, Midwest Airlines Miracle Miles, southwest.com and and Continental OnePass.

There are also websites that give continuously updated information on the entire air miles donor process. They include smartertravel.com and frequentflier.com. 2. In some cases, an airline will only allow donations to its own approved charities. You're not permitted to give mileage credits to personal choices of a neighborhood church, private club, community organization or school.

3. Be aware that some airlines charge extra fees for processing the transfer of miles by donation.

4. When giving away air miles, understand the Federal and local income tax responsibilities involved. Your gift may not be deductable for tax purposes.

5. There are many national organizations that benefit from donated air miles, and use them for specific purposes. For examples, the Make-A-Wish Foundation uses the miles to send child cancer patients to Disneyland and Walt Disney World.

Special Olympics conducts regional and national games for physically-challenged kids, and uses donated miles to sponsor the events. Operation Hero Miles flies servicemen and women home on leave, as well as send family members overseas to visit with loved ones at duty

stations. Ronald McDonald House, The American Red Cross and Salvation Army offer similar free services from donated air miles.

When you decide on the organization you want to have them or before the miles expire, contact your airline. When you give miles away, you'll know you've made a valuable gift to someone who really needs and appreciates your generosity.