



# Clergy Worksheet

*Please fill out completely. Do not enter any expense twice!*

## *Parsonage Allowance*

Many members of the clergy are paid a cash “housing allowance” which they use to pay the expenses related to their homes (e.g. interest, real property taxes, utilities, etc.). Alternatively, some may live in a parsonage owned by the church. Neither a cash allowance (to the extent it is used to pay for home expenses) nor the estimated rental value of the parsonage is included in income for the purpose of computing your income tax. However, those amounts ARE INCLUDED in your income for the purpose of computing your self-employment (social security) tax, if any. Use this section to record your home expenses and the total annual amount of housing allowance or parsonage value you receive. Because of IRS regulations, it is very important that the governing body of your church designate the portion of your salary that is housing allowance. NOTE: If you have made an election for exemption from self-employment taxes, other rules may apply. In such case, consult with Pam Floyd, your tax advisor.

Housing Allowance Received .....

Insurance (Home).....

Interest (Home) .....

Principal Payments (Home) .....

Rent (Home).....

Repairs – Upkeep, Maintenance, Décor. . . (Home) .....

Property Taxes (Home) .....

Utilities (Home).....

## *Supplies & Expenses*

Books - Religious Music .....

Books - Theology .....

Business Cards .....

Clerical Service.....

Greeting Cards.....

Business-related Gifts (less than \$25 per person) .....

Insurance – Business.....

Legal & Professional Services.....

Map Book.....

Photocopy Expense .....

Postage .....

Software .....

*Supplies & Expenses continued...*

Other (please describe below) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

***Auto Travel***

Your auto expense is based on the number of qualified business miles you drive. Expenses for travel between business locations or daily transportation expenses in going between your residence and temporary work locations are deductible; include them as business miles. Your trips between home and work each day or between home and one or more regular places of work are COMMUTING and are NOT deductible.

Document business miles in a record book as follows: (1) Give the date and business purpose of each trip; (2) Note the place to which you traveled; (3) Record the number of business miles; (4) Record your car's odometer reading at both the beginning and end of the tax year. Keep receipts for all car operating expenses (gas, oil, repairs, insurance, etc.) and of any reimbursement you received for your expenses

- Type of Vehicle \_\_\_\_\_
  - Total Miles for year ..... \_\_\_\_\_
  - Interest Paid on Auto Loan..... \_\_\_\_\_
  - Total Cost of Vehicle ..... \_\_\_\_\_
  - Educational (mi) ..... \_\_\_\_\_
  - Funerals (mi)..... \_\_\_\_\_
  - Hospital Visits (mi) ..... \_\_\_\_\_
  - Parishioner Meetings (mi) ..... \_\_\_\_\_
  - Weddings (mi)..... \_\_\_\_\_
  - Other Out-of-Town Travel (mi)..... \_\_\_\_\_
  - Other Outings - Congregational (mi)..... \_\_\_\_\_
  - Parking..... \_\_\_\_\_
  - Tolls ..... \_\_\_\_\_
  - Local Business Meals (out of town meals are listed on page 3)..... \_\_\_\_\_
  - Other (please describe below with total miles driven per trip)..... \_\_\_\_\_
- \_\_\_\_\_  
\_\_\_\_\_

***Telephone Expenses***

The basic local telephone service costs of the first telephone line provided in your residence are not deductible. However, toll calls from that line are deductible if the calls are business-related. The costs of a second line in your home (basic service and toll calls) or a cell phone are deductible if used exclusively for business.

- FAX Transmissions ..... \_\_\_\_\_
- Pager..... \_\_\_\_\_
- Toll Calls..... \_\_\_\_\_
- Cell Phone (if you have another phone for personal purposes)..... \_\_\_\_\_
- Other (please describe) ..... \_\_\_\_\_

### *Travel – Out of Town*

Expenses of traveling away from “home” overnight on job-related and continuing education trips are deductible. Your “home” is generally considered to be the entire city or general area where your principal place of employment is located. Out-of-town expenses include transportation, meals, lodging, tips and miscellaneous items like laundry, valet, etc.

Document business miles in a record book as follows: (1) Give the date and business purpose of each trip; (2) Note the place to which you traveled; (3) Record the number of business miles; (4) Record your car’s odometer reading at the beginning and end of the tax year. Keep receipts for all car operating expenses (gas, oil, repairs, insurance, etc.) and of any reimbursement you received for your expenses.

Airfare.....

Bridge and Highway Tolls .....

Bus and Subway .....

Car Rental .....

Laundry .....

Lodging (do not combine with meals) .....

Meals (total receipts; do not combine with lodging) .....

Maximize your meals deduction - What city/state and for how many nights were you in each city/state?

Porter, Bell Captain.....

Parking.....

Taxi .....

Telephone Calls (including calls to your family) .....

Train .....

Other (please describe below) .....

### *Continuing Education*

Educational expenses are deductible under either of two conditions (1) Your employer requires the education in order for you to keep your job or rate of pay; or (2) The education maintains or improves your skills in your profession. The cost of courses that are taken to meet the minimum requirements of a job or that qualify you for a new trade or business are not deductible.

Correspondence Course Fees .....

Course Registration .....

Materials and Supplies .....

Photocopy Expenses.....

Reference Materials.....

Research Expenses.....

Seminar Fees .....

Textbooks .....

Transcripts.....

Tuition .....

Other Continuing Education Expenses (please describe) \_\_\_\_\_

*Equipment Purchases*

Equipment purchases such as computer systems and other items that cost over \$2,500 are shown differently on your tax return. Please provide date purchased, description, cost, and new or used OR provide receipts for items costing over \$2,500.

Copy Machine..... \_\_\_\_\_

Computer & Peripherals ..... \_\_\_\_\_

FAX Machine..... \_\_\_\_\_

Other (please describe below with date purchased and cost) ..... \_\_\_\_\_

*Miscellaneous Expenses*

Business & Professional Associations ..... \_\_\_\_\_

Professional Subscriptions ..... \_\_\_\_\_

Other (please describe below) ..... \_\_\_\_\_

*Office in the Home*

If you have a Home Office that is either required by your employer or you have no other place to transact your business as a clergyman, be sure you fill out a Home Office Worksheet for the Home Office deduction!



**TAX**

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ClergyWks