

**Taxpayer Name(s)** \_\_\_\_\_

Clergy returns have several unique features. This focus of this worksheet is only the tax related items unique to clergy. Please use our other worksheets for other relevant items such as rentals, education, dependents, etc. We can provide a "unique to you" organizer via email to the email address we have on file. Please contact our office to have one emailed, mailed, faxed or sent through the portal.

**Income**

Are you properly issued a W2 from your primary church? YES NO

If not, please describe how your income is reported: \_\_\_\_\_

What is your TOTAL compensation for the year (Salary PLUS Housing): \_\_\_\_\_

Please describe any employer benefits you receive such as retirement, medical insurance, life insurance, disability insurance, automobile use, travel (such as trips to holy lands), gifts, medical copays, etc. and the amounts if known.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Do you receive additional payments not reported above, such as for weddings, funerals, speaking, writing, counseling, honorariums? YES NO If Yes, how much was received this year? \_\_\_\_\_

Please provide any 1099MISC related to this total amount of income. This is "Schedule C" income. Please indicate any related expenses as "Schedule C" Expenses

Are you reimbursed for expenses, such as books, mileage, vestments, dry cleaning, meals etc., not reported as income? YES NO I don't know

If you have any expenses not reimbursed related to your W2 income, please note them as "State Only" in the ministry expense section.

Do you receive a 1099R which is allocated for housing by a third party (usually the denomination or plan administrator)? YES NO If yes, is the whole amount allocated to housing? YES NO If no, please explain:

\_\_\_\_\_

*If you are unsure about the allocations of any of your income, please include the final paystub for the year from each income source.*

**Social Security/Medicare/SECA/FICA**

Do you have a Form 4361 or other exemption from these types of taxes? YES NO

**Housing/Parsonage Allowance**

Is your housing allowance approved/set by a governing body? Please describe: \_\_\_\_\_

\_\_\_\_\_

How much is your housing allowance? \_\_\_\_\_ (This should be in box 14 of your W2)

If you own your home:

1. What is your TOTAL of house payments this year? \_\_\_\_\_ Of this, how much is:
  - a. Principal paid loan 1 \_\_\_\_\_ loan 2 \_\_\_\_\_
  - b. Interest loan 1 \_\_\_\_\_ loan 2 \_\_\_\_\_
  - c. Property taxes (If paid by lender) loan 1 \_\_\_\_\_ loan 2 \_\_\_\_\_
  - d. Insurance (If paid by lender) loan 1 \_\_\_\_\_ loan 2 \_\_\_\_\_
  - e. Private Mortgage Insurance (PMI) loan 1 \_\_\_\_\_ loan 2 \_\_\_\_\_
2. If your house payment is not Principal, Interest, Taxes and Insurance, or if you paid additional outside of your lender (such as supplemental property taxes) how much did you pay for:
  - a. Property taxes \_\_\_\_\_
  - b. Insurance \_\_\_\_\_
3. What did you spend on:
  - a. Repairs \_\_\_\_\_
  - b. Maintenance \_\_\_\_\_
  - c. Improvements \_\_\_\_\_
  - d. Other (describe and \$) \_\_\_\_\_
4. If you bought, sold or refinanced this year, please provide the final settlement statement, which will indicate additional amounts spent on the home.
5. How much per month would your home rent for if it were a rental (Fair Market Value Rent)? \_\_\_\_\_ ([www.zillow.com](http://www.zillow.com), a rental real estate site, a realtor or other sources may help you determine this amount, or provide the current value of your home and we can use a percentage of the value). If you moved this year, please indicate #of months lived in each home as well. Please provide how you determined the rental value as well.
6. The IRS allows for rental value of a furnished home plus all its appurtenances. This can add significantly to the allowed value of your housing allowance. It can be tough to find a comparable home for rent fully furnished. If your housing allowance is greater than the total of 12 months fair market value rent from #5 above, please value the total monthly rent of your furnishings and appurtenances. One possible way to do this is to visit the Cort Furniture rental website ([www.cort.com](http://www.cort.com)) and "furnish" your home. Choose furnishings similar to yours, being sure to "furnish" all rooms, including kitchen items, appliances, electronics, cleaning tools, etc. Choose the longest "contract" available and print the quote to provide to us as supporting documentation. How much was the total monthly rent of the furnishings? \_\_\_\_\_

If you rent:

1. How much rent total did you pay this year? \_\_\_\_\_
2. How much did you pay for renter's insurance? \_\_\_\_\_
3. If your housing allowance is more than your total rent for the year, please follow the steps for #6 under home ownership.

Own or rent, how much did you spend on (if one bill covers multiple items, such as gas and electricity or water, trash and sewer, no need to break out – just put them in one of the related categories):

Electricity		Propane/Natural Gas	
Water		Trash	
Sewer		Internet	
Cable		Telephone	
Décor items		Furnishings/Appliances	
HOA dues		Alarm	
Solar (lease)		Cleaning supplies	
Repairs not listed elsewhere		Maintenance not listed elsewhere	
Household supplies not included elsewhere		Other(describe)	

### Ministry/Work Expenses

Under the new federal laws, unreimbursed employee expenses are no longer deductible. However, most states do still allow these as itemized deductions. Because some of these expenses may be for both employee work and Schedule C work, you may need to allocate the cost between the two categories. Use the columns provided to indicate a percentage to a type.

Expense	Total cost	State Only Portion	Schedule C Portion
Books/Publications			
Vestments/Robes			
Dry Cleaning Vestments/Robes (not suits)			
Office supplies			
Office Equipment			
Cellphone business % - cannot be 100% unless you have a second cellphone for personal use			
Travel –transportation			
Travel – lodging			
Travel – Meals Meals related to ministry work			

Conferences/seminars			
Education related to ministry			
Legal/professional			
Other (describe)			

### Automotive Expenses

If you use your personal vehicle for ministry related business and DO NOT receive a tax-free reimbursement from the church, please complete the following section, indicating mileage for W2/salary related income and mileage for Schedule C income, as described previously. Mileage is only deductible for W2/salary for states only, so just like other expenses, so it is "State Only." If you purchased or sold a car this year previously used for business, we will need the sales information for the old car, and if you use the new car for business purposes, without direct tax-free reimbursement, we will need the purchase contract as well.

Vehicle 1 Make Model Year \_\_\_\_\_

Total Miles put on the car for the calendar year \_\_\_\_\_

Of the total miles, how many were for W2/Salary related travel? \_\_\_\_\_

Of the total miles, how many were related to Schedule C related travel? \_\_\_\_\_

Of the total miles, how many were commute (mileage to and from your home to the church are NOT deductible) \_\_\_\_\_

Parking/Tolls \_\_\_\_\_ Interest \_\_\_\_\_ Registration \_\_\_\_\_

Vehicle 2 Make Model Year \_\_\_\_\_

Total Miles put on the car for the calendar year \_\_\_\_\_

Of the total miles, how many were for W2/Salary related travel? \_\_\_\_\_

Of the total miles, how many were related to Schedule C related travel? \_\_\_\_\_

Of the total miles, how many were commute (mileage to and from your home to the church are NOT deductible) \_\_\_\_\_

Parking/Tolls \_\_\_\_\_ Interest \_\_\_\_\_ Registration \_\_\_\_\_

Vehicle 3 Make Model Year \_\_\_\_\_

Total Miles put on the car for the calendar year \_\_\_\_\_

Of the total miles, how many were for W2/Salary related travel? \_\_\_\_\_

Of the total miles, how many were related to Schedule C related travel? \_\_\_\_\_

Of the total miles, how many were commute (mileage to and from your home to the church are NOT deductible) \_\_\_\_\_

Parking/Tolls \_\_\_\_\_ Interest \_\_\_\_\_ Registration \_\_\_\_\_

**If you deduct using the standard deduction (cents per mile) stop here – you are done with automotive.** If you use the actual expenses method, continue.

For each vehicle above, please complete the following chart, if you are using the percentage of actual expenses method and not the standard mileage rate. If you purchased or sold a car this year previously used for business, we will need the purchase contract for the new car and the sales information for the old car.

Expense	Vehicle 1 from above	Vehicle 2 from above	Vehicle 3 from above
Fuel (gas/diesel)			
Maintenance including oil/oil changes, car washes, etc.			
Repairs			
Tires			
Insurance			
Other (describe)			

Please provide any additional information you feel is relevant to your tax return this year that is not already addressed on this or another worksheet. If you are a “mail in” or “drop off” client, we will let you know when we receive your information. We will schedule for a phone appointment to review your return at the time we contact you to let you know we have received your information. If you have any questions for him prior to your appointment, or you can call 209-955-2244 to schedule a phone appointment us, or you can email us at [customerservice@allaboutnumbers.com](mailto:customerservice@allaboutnumbers.com).

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