

Worksheet For Clergy

Your Name

Taxable Year _____

ACTUAL AUTO EXPENSES

	Vehicle 1	Vehicle 2
Gas, oil, & lubrication		
Repairs		
Tires & batteries		
Insurance & auto club		
Interest		
Tax & license		
Miscellaneous		
Washing and polishing		
Total		

Amount of auto allowance/reimbursement

(See other side for mileage information)

LOCAL TRAVEL EXPENSES

Parking	
Tolls	
Fares	
Total	

OVERNIGHT TRAVEL EXPENSES

Auto rental, taxi, etc.	
Fares (air, train, bus)	
Parking & tolls	
Laundry & cleaning	
Lodging	
Telephone, telegraph, postage, fax	
Tips, other than meals	
Total	

MEALS AND ENTERTAINMENT

Meals while away from home overnight (check one)

<input type="checkbox"/> Actual	<input type="checkbox"/> Optional Per Diem (\$ x /day)		
If optional, report # of days, away from home overnight			days
Entertainment, meals			
Entertainment, other			
Tips for meals			
Total			

PROFESSIONAL EXPENSES (UNREIMBURSED)

Clergy clothing (include cleaning & laundry)	
Professional Dues	
Equipment purchased (list date & amt)	
Office supplies and postage	
Subscriptions and paperbacks	
Religious materials	
Sermon aids	
Seminars/Education	
Internet (_____ % business)	
Cell phone (_____ % business)	
Other _____	
Total	

COMPUTATION OF PARSONAGE ALLOWANCE

Date of home purchase: _____ A B
 PROVIDED PAID BY
 FMV of home you own: \$ _____ BY CHURCH MINISTER

Value of parsonage provided by church (including utilities if paid by church)	
Rent or principal payments	
Taxes	
Interest	
Insurance	
Repairs & upkeep	
Furniture, appliances, etc.	
Decorator items	
Utilities	
Miscellaneous supplies	
Total	
Fair Rental Value (FRV) Computation: Compute in year of purchase and in any year of major expense. (Homeowner only)	
FRV of home	
FRV of furniture	
Utilities	
Total	
Amount designated by church council (Parsonage, Furnishings, Utility)	

NAME _____

YEAR _____

IRS REQUIREMENT FOR CLAIMING AN EXPENSE DEDUCTION FOR AUTOS, PICKUPS, OR VANS

The following questions will need to be completed by you if you are planning on claiming a deduction for expenses of the above vehicles as these questions will appear on your tax return:

	Vehicle 1	Vehicle 2	Vehicle 3
Beginning Odometer Reading			
Ending Odometer Reading			

	Vehicle 1		Vehicle 2		Vehicle 3	
1. Total Miles Driven During the Year						
2. Total Business Miles Included in Line 1						
3. Total Commuting to Work Miles Driven During the Year						
4. Total Other Personal (Non-Commuting) Miles Driven During the Year						
	Yes	No	Yes	No	Yes	No
5. Do You Have Evidence to support your Deductions?						
6. If Yes, is the Evidence Written? The Evidence doesn't need to be in Writing for the Entire Year						
7. Was the Vehicle Available for Personal Use in Off Duty Hours?						
8. Is Another Vehicle Available for Personal Use?						
9. Total Vehicle Expense for Year (Includes Gas, Oil, Repairs, Tires, Insurance & Taxes)						

PLEASE BRING THIS SHEET WITH YOU WHEN WE PREPARE YOUR RETURN. THE ABOVE QUESTIONS WILL HAVE TO BE ANSWERED IN ORDER TO PROVIDE THE IRS WITH A COMPLETE RETURN.