

Name _____ Year _____

MINISTERS OR PRIESTS WORKSHEET

W-2 _____ Withholding Yes ___ No ___

1099 _____

Other Stipends _____

Retirement Paid for you by Church _____

Have you filed Form 4361 to be exempt from Social Security Tax? Yes ___ No ___

Vehicle Expenses:

_____ Purchase Price _____ Gas, Oil, Repairs, etc. _____ Tags
 _____ Lease Payments _____ Interest on Loan _____ Insurance
 _____ Miles Driven for Duties _____ Amount Reimbursed for Mileage
 _____ Total Miles for the Year

Un-Reimbursed Expenses:

_____ Housing or Parsonage Allowance
 Included in W-2 or 1099? Yes ___ No ___

Housing or Parsonage:

_____ Dry Cleaning
 _____ Clerical Robes or Uniforms
 _____ Legal, Accounting, and Professional Fees
 _____ Office and Bookkeeping Expenses
 _____ Rent Paid
 _____ Repairs & Maintenance on Business Equipment
 _____ Supplies
 _____ Tax & Licenses
 _____ Travel Expenses
 _____ Meals and Foods NOT Reimbursed

_____ Mortgage
 _____ Rent
 _____ Property Insurance
 _____ Property Tax
 _____ Utilities
 _____ HOA Fees
 _____ Remodel Expenses
 _____ Furniture
 _____ Repairs & Maintenance

Telephone and Communication Expenses:

_____ Internet _____ Cell Phones
 _____ Bank Charges
 _____ Dues and Publications (Professional, Financial, Motivational)

Please List any Business Assets Purchased During the Year on Back
(Description, Date Purchased, Purchase Price)

Other Expenses Out of Pocket

Amount	Description
_____	_____
_____	_____
_____	_____
_____	_____

Covered and Uncovered

Parsonage allowances only apply to a minister's primary residence and does not include commercial property or vacation homes. Housing expenses that are eligible to be excluded from income include:

- mortgage payments (principal and interest)
- rent payments
- property insurance
- property taxes
- payments for utilities and service delivery
- homeowners' association dues
- remodeling expenses

Ministers living in parsonages provided by the church may have part of their compensation designated as a tax-free parsonage or housing allowance to cover the cost of furniture purchase and repair, as well as other expenses related to maintenance which are not reimbursed by the church employer.

If a home equity loan is used to pay for expenses related to the parsonage, it can be included as part of the minister's parsonage allowance. However, if the home equity loan is used to cover the post-secondary tuition expenses or other costs not eligible as a parsonage expense, the loan cannot be included as parsonage allowance.

In addition to home equity loans used to pay off non-housing expenses, the cost of food, clothing, domestic help, and cleaning services are not part of a minister's parsonage allowance.

A minister who has a parsonage allowance and itemizes deductions may also deduct mortgage interest and property taxes from income taxes. The parsonage allowance is a tax exemption from income, while mortgage interest and property taxes are tax deduction from income.