



Tax Deductions for Clergy Professionals

Use this form to summarize and organize your tax deductible business expenses. In order to deduct expenses in your trade or business, you must show that the expenses are "ordinary and necessary." An ordinary expense is one which is customary in your particular line of work. A necessary expense is one which is appropriate, but not necessarily essential in your business. The application of these terms to you relies heavily on the "facts and circumstances" of your unique situation. A business expense deduction must also take into account any reimbursement you have received, or could have received for that expense from your employer or another source.

| Parsonage Allowance | |
|----------------------------|--|
| Housing Allowance Received | |
| Insurance - Home | |
| Interest - Home | |
| Rent - Home | |
| Repairs - Home | |
| Taxes - Home | |
| Utilities - Home | |

| Supplies & Expenses | |
|------------------------------------|--|
| Books ñ Religious | |
| Business Cards | |
| Clerical Service | |
| Entertainment (enter 100% of exp.) | |
| Greeting Cards | |
| Insurance - Business | |
| Legal & Professional Services | |
| Map Book | |
| Pager | |
| Photography Expense | |
| Postage | |
| Software ñ Theological, etc. | |
| Vestments, Repair & Cleaning | |
| Word Processor ñ Computer | |
| Other _____ | |

| Telephone Expenses | |
|--------------------|--|
| Cellular Calls | |
| FAX Transmissions | |
| Paging Service | |
| Pay Phone | |
| Toll Calls | |
| Other _____ | |

| Miscellaneous Expenses | |
|--------------------------------|--|
| Business & Professional Assoc. | |
| Professional Subscriptions | |
| Other _____ | |

| Auto Travel | |
|--------------------------------|--|
| Educational (mi.) | |
| Funerals (mi.) | |
| Infirm ñ Hospital Visits (mi.) | |
| Parishioner Meetings (mi.) | |
| Parking & Tolls | |
| Out-of-Town Travel (mi.) | |
| Weddings (mi.) | |
| Other _____ | |

| Travel ñ Out Of Town | |
|-------------------------------------|--|
| Air and Train Fares | |
| Bus, Subway and Taxi | |
| Car Rental | |
| Laundry | |
| Lodging (do not combine with meals) | |
| Meals (do not combine with lodging) | |
| Parking & Tolls | |
| Porter, Bell Captain | |
| Telephone | |
| Other _____ | |

| Continuing Education | |
|----------------------------|--|
| Correspondence Course Fees | |
| Course Registration | |
| Materials & Supplies | |
| Photocopy Expense | |
| Reference Material | |
| Seminar Fees | |
| Textbooks | |
| Other _____ | |

| Equipment Purchases | |
|---------------------|--|
| Answering Machine | |
| Calculator | |
| Copy & FAX Machine | |
| Telephone & Pager | |
| Other _____ | |

