

Tax Deduction Check List: CLERGY

This sheet is to help you organize your employment-related deductible expenses. In order for an expense to be deductible, it must be considered an "ordinary and necessary" expense required by your employer and not reimbursed. If you are self-employed, then the standard is only "ordinary and necessary." Do not include expenses for which you've been reimbursed, expect to be reimbursed, or would be reimbursed if you asked your employer for it.

Parsonage Allowance

Allowance provided \$ _____
 Expenses of home:
 Mortgage interest \$ _____
 Property taxes \$ _____
 Rent \$ _____
 Repairs \$ _____
 Insurance \$ _____
 Utilities \$ _____
 Other: _____

Professional

Association dues \$ _____
 Professional subs. \$ _____
 E&O, liability insurance \$ _____
 Legal & professional svcs \$ _____
 Other: _____

Employment-Related Supplies & Expenses

Books and publications \$ _____
 Sheet music \$ _____
 Maps and guides \$ _____
 Business cards \$ _____
 Clerical \$ _____
 Cards, stationery \$ _____
 Postage, shipping \$ _____
 Photocopies, printing \$ _____
 Vestments \$ _____
 Vestments, repair \$ _____
 Office expenses, general \$ _____
 ISP, online services \$ _____
 Website, domain name \$ _____
 Other: _____

Continuing Professional Education

Tuition and fees \$ _____
 Course registration \$ _____
 Textbooks \$ _____
 Seminar fees \$ _____
 Other: _____

Communications

Cell phone service \$ _____
 FAX transmissions \$ _____
 Paging service \$ _____
 Pay phone \$ _____
 Toll charges \$ _____

Equipment

Computer & printer \$ _____
 Computer peripherals \$ _____
 Cell phone, pager \$ _____
 FAX / copier/ scanner \$ _____
 Telephone \$ _____
 Computer software \$ _____
 Other: _____

Travel – Auto (In Miles)

Parishioner meetings. Miles: _____
 Continuing ed & seminars _____
 Weddings, funerals _____
 Infirm – hospital/home visits _____
 Visitations _____
 Out-of-town trips _____
 Outings with congregation _____
 School functions _____
 Tolls and parking \$ _____

Travel (Out of Town) and Meals

Airfare \$ _____
 Car rental and fuel \$ _____
 Bus, taxi, trains, shuttles \$ _____
 Parking & tolls \$ _____
 Lodging (do not combine with meals) \$ _____
 Meals (if kept receipts) \$ _____
 Entertainment \$ _____
 Porter, bellhop, laundry \$ _____

(Please attach a full list of dates & destinations of travel so we can compute per diem deductions)

Other: _____