

# Ministers and the Clergy

**\*\*\*\*please note if you have an expense that is used for business & personal (cell phone, home office equipment, & ect.) use then please estimate the % of business use in dollars\*\*\*\***

<b>Parsonage Allowance</b>	<b>TOTALS</b>	<b>Auto Travel (In miles)</b>	<b>TOTALS</b>
Allowance Received		Educational	
Insurance - Home		Funerals	
Interest - Home		Infirm - Hospital Visits	
Rent - Home		Outings - Congregation	
Repairs - Home		Parishioner Meetings	
Taxes - Home		Visitation	
Utilities - Home		Weddings	
Other _____		Tolls (\$)	
<b>Supplies &amp; Expenses</b>		Parking (\$)	
Books - Music & Theology		Other: _____	
		<b>Travel - Out of Town</b>	
Business Cards		Airfare	
Clerical Service		Bus, Subway, & Taxi	
Computer		Car Rental	
Data Services		Bridge & Highway Tolls	
Entertainment (100% of expenses)		Parking	
GPS/Navigation - Map Book		Lodging (do not combine with meals)	
Insurance - Business		Meals (do not combine with lodging)	
Legal & Professional Services		Communications & Wi-Fi Access	
On-Line Services		Laundry	
Photocopy & Greeting Cards		Porter, Bell Captain	
Postage		Other: _____	
Software - Appointment/Calendar			
Software - Genealogy		<b>Continuing Education</b>	
Software - Office		Course Fees	
Vestments		Course Registration	
Vestments - Repair		Materials & Supplies	
Other: _____		Photocopy Expense	
Other: _____		Reference Material	
<b>Communication Expenses</b>		Seminar Fees	
Cellular and Data Services		Textbooks	
Land Line		Other: _____	
On Line Communications		<b>Equipment Purchases</b>	
Skype & Internet Phone Services		Cellular & Smart Phones	
Other: _____		Computer & Laptops	
<b>Miscellaneous Expenses</b>		Fax, Copiers and Printers	
Business & Professional Associations		Tablets & E-Readers	
Professional Subscriptions		Telephone	
Other: _____		Other: _____	

\*\*This is just a sample/suggested listing of deductions applicable to this business type. Please note all deductions are subject to IRS Guidance and laws. Also, please retain all records/support to substantiate deductions listed on this form.\*\*