

## MINISTRY/PROFESSIONAL INCOME

### MINISTRY INCOME

*Do not list job expense reimbursements received pursuant to an Accountable Reimbursement Plan.*

**Are you or your spouse exempt from Social Security self-employment tax on ministry income with Form 4361 approved?**.....Yes  No

Name of Primary Employing Church or Agency \_\_\_\_\_

Title or Position \_\_\_\_\_

	<u>TAXPAYER</u>	<u>SPOUSE</u>
Salary ( <i>Do not include housing allowance, medical, pension, or TSA contributions</i> ) .....	\$ _____	\$ _____
Housing Allowance ( <i>Not included in salary</i> ).....	\$ _____	\$ _____
Fair Rental Value of church owned parsonage .....	\$ _____	\$ _____
Utilities ( <i>only if paid directly by the church</i> ).....	\$ _____	\$ _____
Social Security Allowance ( <i>if not included in salary</i> ) .....	\$ _____	\$ _____
Auto Expense Allowance ( <i>if not included in salary</i> ) .....	\$ _____	\$ _____
Ministry Expense Allowance ( <i>if not included in salary</i> ).....	\$ _____	\$ _____
Honoraria ( <i>weddings, funerals, etc.</i> ).....	\$ _____	\$ _____
Other ( <i>Identify</i> ) .....	\$ _____	\$ _____

### UNREIMBURSED AUTOMOBILE EXPENSES

Do you have adequate records or sufficient written evidence to justify these automobile expenses..... Yes  No

	<u>CAR "1"</u>	<u>CAR "2"</u>	<u>CAR "3"</u>
Date of purchase of automobile(s) used for business .....	____ / ____ / ____	____ / ____ / ____	____ / ____ / ____
Purchase price of automobile(s) used for business .....	\$ _____	\$ _____	\$ _____
Total miles driven .....	# _____	# _____	# _____
Business miles driven.....	# _____	# _____	# _____
Annual commuting miles .....	# _____	# _____	# _____
Parking fees and tolls .....	\$ _____	\$ _____	\$ _____
Sport Utility Vehicle over 6,000 lbs. ....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

### ACTUAL AUTOMOBILE EXPENSES DURING THE YEAR

Gasoline, Oil .....	\$ _____	_____	_____	D.M.V .....	\$ _____	_____	_____
Repairs .....	\$ _____	_____	_____	Interest on Auto Loan.....	\$ _____	_____	_____
Tires, Supplies .....	\$ _____	_____	_____	Auto Lease Payments .....	\$ _____	_____	_____
Insurance .....	\$ _____	_____	_____	Other .....	\$ _____	_____	_____
Miscellaneous .....	\$ _____	_____	_____	Parking Fees .....	\$ _____	_____	_____

## MINISTRY HOUSING EXPENSES

*Please check:*

Homeowner

Renter

Church provides housing

Home operating costs which you incurred during 2018 ..... \$ \_\_\_\_\_

*Include rent, total mortgage payments, insurance, property taxes, utilities, phone base rate, furniture, appliances, cleaning supplies, repairs, lawn care, costs for acquiring, improving, and maintain your primary residence. DO NOT include food and maid service, costs for a vacation home or cabin, or the portion of your primary residence used for business purposes such as day care, rental, etc.*

Fair Rental Value of your home, including furnishings and appurtenances, such as a garage, plus utilities.... \$ \_\_\_\_\_

If home was purchased or sold during the year, check here and provide a copy of the closing escrow statement.. .....

**If a new second mortgage or home equity loan was secured during the year, complete the following:**

Loan proceeds from second mortgage or home equity loan..... \$ \_\_\_\_\_

Loan proceeds used for home improvements, repairs, furnishings, etc..... \$ \_\_\_\_\_

Loan Proceeds NOT used for home improvements, repairs, furnishings, etc. .... \$ \_\_\_\_\_

### UNREIMBURSED PROFESSIONAL/EMPLOYMENT EXPENSES

*List only those expenses which were not reported to church/employer under an Accountable Reimbursement Plan*

	<u>TAXPAYER</u>	<u>SPOUSE</u>		<u>TAXPAYER</u>	<u>SPOUSE</u>
Professional/Liability Insurance.....	\$ _____	\$ _____	Telephone long distance.....	\$ _____	\$ _____
Business Interest ( <i>Auto, etc.</i> ) .....	\$ _____	\$ _____	Professional dues/Credential fee .....	\$ _____	\$ _____
Legal and Professional Services .....	\$ _____	\$ _____	Tithe required to district in order to maintain affiliation.....	\$ _____	\$ _____
Office Expense.....	\$ _____	\$ _____	Continuing Education.....	\$ _____	\$ _____
Equipment Maintenance .....	\$ _____	\$ _____	Seminars/Conferences/Prof. growth.....	\$ _____	\$ _____
Supplies for preaching, teaching.....	\$ _____	\$ _____	Meeting expenses .....	\$ _____	\$ _____
Books & Publications .....	\$ _____	\$ _____	Vestments: purchase & cleaning .....	\$ _____	\$ _____
Business gifts ( <b>limit \$25/recipient</b> ).....	\$ _____	\$ _____	Job seeking expenses .....	\$ _____	\$ _____
Travel away from home overnight: ( <i>Lodging, fares, registration, etc.</i> ).....	\$ _____	\$ _____	Hired services .....	\$ _____	\$ _____
Business Meals & Entertainment: ( <i>Home light refreshments &amp; meals, potlucks, restaurants</i> ) .....	\$ _____	\$ _____	Other .....	\$ _____	\$ _____
			Other .....	\$ _____	\$ _____

### EQUIPMENT PLACED IN SERVICE THIS YEAR

<u>DATE</u>	<u>DESCRIPTION</u>	<u>BUS. % OF USE</u>	<u>TAXPAYER</u>	<u>SPOUSE</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

### ACCOUNTABLE REIMBURSEMENT PLAN

1. I reported my auto and ministry expenses to the church under an Accountable Reimbursement Plan ..... Yes  No
2. My automobile expenses were reimbursed:
  - a. at the 2018 federal standard mileage rate of 54.5¢ per business mile ..... Yes  No
  - b. at a rate or manner other than 54.5¢ per business mile ..... Yes  No
3. I returned to the church any unused prepaid expense allowance ..... Yes  No