

Lincoln Tax Professionals, LLC

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Taxpayer's Name _____

Tax Year _____

Minister and Clergy Expense Worksheet

We will need the following items to prepare your tax return. Please list all business expenses.

Income Received (the total of ALL Non-W2 income): \$ _____

Stimulus Relief Payments received in 2020: PPP Loan \$ _____ EDIL Loan \$ _____

General Expenses

	Cost		Cost
Tax Preparation	\$ _____	Internet Access	\$ _____
Personal land line phone (Total Year)	\$ _____	Cell Phone (Total Year, Your Line Only)	\$ _____
What % do you use land line for business?	_____ %	What % do you use cell phone for business?	_____ %

Supplies

	Cost	Related Mileage		Cost	Related Mileage
Books and Publications	\$ _____	_____		\$ _____	_____
Office Decor	\$ _____	_____		\$ _____	_____
Office Supplies (Postage, Staples, Etc)	\$ _____	_____		\$ _____	_____
Incidental Supplies (Kleenex, First Aid...)	\$ _____	_____		\$ _____	_____
Stationary and Greeting Cards	\$ _____	_____		\$ _____	_____

Computer and Other Equipment

List each item over \$2,500 separately. Combine smaller items.

	Cost	Related Mileage		Cost	Related Mileage
Small Tech & Equipment (Total all items under \$2,500)	\$ _____	_____		\$ _____	_____
Computer Software / Upgrades (Include Anti-virus - Security)	\$ _____	_____		\$ _____	_____
Web/Domain Fees	\$ _____	_____		\$ _____	_____
Office Furniture	\$ _____	_____		\$ _____	_____

Professional Expenses

	Cost	Related Mileage		Cost	Related Mileage
Business Meals Local	\$ _____	_____	Cleaning Religious Garb	\$ _____	_____
Meeting Expenses	\$ _____	_____	Clothes with Logo	\$ _____	_____
Business Meals Overnight (See Travel Chart)			Maps and GPS	\$ _____	_____
Business Gifts (\$25/person/year)	\$ _____	_____	Presentation materials (slides, tapes...)	\$ _____	_____
Equipment Repair	\$ _____	_____	Professional Dues / License	\$ _____	_____
Equipment Rental	\$ _____	_____	_____	\$ _____	_____
Religious Icons (cross, chalice...)	\$ _____	_____	_____	\$ _____	_____
Cost of Religious Garb	\$ _____	_____	_____	\$ _____	_____

Continuing Education & Graduate School

	Tuition Paid By You	Tuition Reimbursed	Books and Supplies	# of Trips	Mileage One Way
Spring	\$ _____	\$ _____	\$ _____		
Summer	\$ _____	\$ _____	\$ _____		
Fall	\$ _____	\$ _____	\$ _____		
Other	\$ _____	\$ _____	\$ _____		

Other Mileage – If your business has multiple vehicles please ask us for our Vehicle Chart

	Related Mileage	Related Mileage
Meetings	_____	_____
Parsonage to church (if you have office in parsonage)	_____	_____
Hospital and Nursing Home Visits	_____	_____
Visitation of Parishioners	_____	_____
_____	_____	_____

Total vehicle mileage for the whole year
(Odometer on Dec 31 minus Odometer on Jan 1) _____

Total miles spent on regular daily commute _____

Office Use Only – Total Related Mileage

Travel Chart Category expenses should be totaled per trip

# of <u>DAYS</u> Gone Over Night	City/State	Expenses from Plane, Train, Subways, Rental Car, Taxi, Uber, Lyft	Lodging Expenses	Tolls Parking	Miles Driven in Personal Vehicle	Amounts Reimbursed , If Any, or NONE	Office Use Only
		\$	\$	\$		\$	
		\$	\$	\$		\$	
		\$	\$	\$		\$	
		\$	\$	\$		\$	
		\$	\$	\$		\$	
		\$	\$	\$		\$	
		\$	\$	\$		\$	
		\$	\$	\$		\$	
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		\$	\$	\$		\$	
		\$	\$	\$		\$	
		\$	\$	\$		\$	
		\$	\$	\$		\$	
		\$	\$	\$		\$	
		\$	\$	\$		\$	

Parsonage Allowance (Amount Received): \$ _____

HOME EXPENSE	
Rent and /or Mortgage Payments	\$
Down Payment	\$
Additional Principal Payments	\$
Real Estate Taxes (if not in mortgage)	\$
Home Insurance (if not in mortgage)	\$
Maintenance to Home (lawn, carpet cleaning, light bulbs, not labor)	\$
Furnishings (appliances, TV, towels, pictures, rugs, sheets, lawn mower)	\$
Landscaping (hoses, bulbs, bushes, not labor)	\$
Repairs to home (including labor paid)	\$

UTILITIES	
Heat	\$
Water	\$
Electric	\$
Home Phone	\$

OTHER HOME EXPENSES	
	\$
	\$
	\$

Fair market rental value of parsonage, fully furnished is \$ _____ /month

Beginning of year mortgage balance \$ _____

End of the year mortgage balance \$ _____

Owner's Post Tax Health Insurance \$ _____

Fringe Benefit Programs & Employee Compensation

_____ Code Sec 105 Approval Form _____
_____ Pension Contributions \$ _____
_____ Pension Type _____

_____ HSA Contributions _____
Complete copy of Payroll if we do not prepare
your payroll (Forms W-3, W-2, 941 / 944 / 940,
SUTA, FUTA, year end payroll journal)

If these are not currently in place, are appropriate and you qualify, we will set up a separate appointment to discuss after the tax season.

Other Expenses – Expenses you're not sure where to categorize or not sure if you can deduct

	Cost		Cost
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____

Additional Notes or Questions: