

## CLERGY DEDUCTIONS CHECKLIST

This form will help you organize and itemize your expenses related to the clergy. Please remember to track all earnings you receive as payment or Honoraria (Weddings/Baptisms/etc.) which is not related to your church ministry but is considered self-employment (Sch. C). A separate deduction checklist should be used for Self-Employed clergy wages and expenses vs. Church "Employee" clergy (Form W-2) expenses. All original receipts should be retained for audit purposes. Expenses should be reasonable and **must be considered an "ordinary and necessary"** expense for your business or profession. Space is provided for you to itemize additional expense checklists relating to the self-employment or church employee clergy duties.

Tax Year \_\_\_\_\_

Income \_\_\_\_\_

Uniforms		Vehicle Info (If the clergy member owns the vehicle)	
Vestments		Year / Make / Model of Vehicle	
Dry Cleaning / Laundry		Date Placed in Service	
Travel		Purchase Cost of Vehicle	
Airfare, Train, Bus		Owned / Financed or Leased?	
Lodging		# Business Miles (Must be documented)	
Meals		# Commuting Miles	
Car Rental & Gas		# Personal Miles	
Parking & Tolls		Odometer reading Jan 1.	
Taxi, Bus, Shuttles		Odometer reading Dec 31.	
Parsonage / Rental Allowance / Home Expenses			
Amount of Allowance		Mortgage Interest (Home)	
Expenses Allocated to Allowance (Non-Deductible)		Utilities Expenses	
Fair Rental Value of Property		Other _____	
Clergy Worksheet or Schedule C Deductions			
Advertising		Real Estate Taxes	
Dues and Subscriptions		Dues and Subscriptions	
Legal Fees		Insurance	
Professional fees		Travel (Date/Purpose/From/To/Bus Miles)	
Supplies		a.	
Licenses		b.	
Personal Property Taxes (Business-use Auto)		c.	
1.		d.	

\*Note: Ministers must be ordained to officiate church clergy duties. Such wages are exempt from FICA on the clergy W-2.