



Tax Deductions for Clergy Professionals

Use this form to summarize and organize your tax deductible business expenses. In order to deduct expenses in your trade or business, you must show that the expenses are "ordinary and necessary." An ordinary expense is one which is customary in your particular line of work. A necessary expense is one which is appropriate, but not necessarily essential in your business. The application of these terms to you relies heavily on the "facts and circumstances" of your unique situation. A business expense deduction must also take into account any reimbursement you have received, or could have received for that expense from your employer or another source.

Parsonage Allowance	
Housing Allowance Received	
Insurance - Home	
Interest - Home	
Rent - Home	
Repairs - Home	
Taxes - Home	
Utilities - Home	

Supplies & Expenses	
Books – Religious	
Business Cards	
Clerical Service	
Entertainment (enter 100% of exp.)	
Greeting Cards	
Insurance - Business	
Legal & Professional Services	
Map Book	
Pager	
Photography Expense	
Postage	
Software – Theological, etc.	
Vestments, Repair & Cleaning	
Word Processor – Computer	
Other _____	

Telephone Expenses	
Cellular Calls	
FAX Transmissions	
Paging Service	
Pay Phone	
Toll Calls	
Other _____	

Miscellaneous Expenses	
Business & Professional Assoc.	
Professional Subscriptions	
Other _____	

Auto Travel	
Educational (mi.)	
Funerals (mi.)	
Infirm – Hospital Visits (mi.)	
Parishioner Meetings (mi.)	
Parking & Tolls	
Out-of-Town Travel (mi.)	
Weddings (mi.)	
Other _____	

Travel – Out Of Town	
Air and Train Fares	
Bus, Subway and Taxi	
Car Rental	
Laundry	
Lodging (do not combine with meals)	
Meals (do not combine with lodging)	
Parking & Tolls	
Porter, Bell Captain	
Telephone	
Other _____	

Continuing Education	
Correspondence Course Fees	
Course Registration	
Materials & Supplies	
Photocopy Expense	
Reference Material	
Seminar Fees	
Textbooks	
Other _____	

Equipment Purchases	
Answering Machine	
Calculator	
Copy & FAX Machine	
Telephone & Pager	
Other _____	