



INTRODUCTION

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 that is customary in your particular line of work. A necessary expense is one that 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.

IMPORTANT – For Federal purposes, the expenses included in this brochure are no longer deductible after 2017 and generally through 2025 as a result of tax reform (TCJA) for performing services as an employee. However, not all states conformed to TCJA and these items may still be deductible on your state tax return. In addition, where you also have self-employed income for presiding over weddings, funerals, etc., those expenses are deductible business expenses for both federal and state tax purposes. Please enter separately and circle the business expenses.

PARSONAGE ALLOWANCE:

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

SUPPLIES & EXPENSES:

Books - Religious Music	
Books - Theology	
Business Cards	
Clerical Service	
Computer	
Entertainment (enter 100% of expense)	
Greeting Cards	
Insurance - Business	
Legal & Professional Services	
Map Book	
Pager	
Photocopy & Printing Expenses	
Postage	
Software - Appointment/Calendar	
Software - Theological	
Software - Word Processing	
Telephone - Book	
Vestments	

Vestments - Repair	
Vestments - Cleaning	
Other: _____	
Other: _____	

OUT-OF-TOWN TRAVEL:

Airfare	
Bridge & Highway Tolls	
Bus & Subway	
Car Rental	
Laundry	
Lodging (do not combine with meals)	
Meals (do not combine with lodging)	
Parking	
Porter, Bell Captain	
Taxi, Uber, Lyft & similar	
Telephone	
Train	
Other: _____	

COMMUNICATION EXPENSES:

Cellular Calls	
Fax Transmissions	
Paging Service	
Phone Card	
Toll Calls	
Internet Access	
Other: _____	

EQUIPMENT PURCHASES:

Answering Machine	
Calculator	
Copy Machine, Printer	
Fax Machine	

Pager	
Telephone	
Other: _____	

AUTO TRAVEL:

Educational (mi.)	
Funerals (mi.)	
Infirm - Hospital Visits (mi.)	
Parishioner Meetings (mi.)	
Parking (\$)	
Out-of-Town Travel (mi.)	
Outings - Congregation (mi.)	
Tolls (\$)	
Weddings (mi.)	
Other: _____	
Other: _____	

CONTINUING EDUCATION:

Correspondence Course Fees	
Course Registration	
Materials & Supplies	
Photocopy & Printer Expenses	
Reference Materials	
Seminar Fees	
Textbooks	
Other: _____	
Other: _____	

MISCELLANEOUS EXPENSES:

Business & Professional Associations	
Professional Subscriptions	
Other: _____	
Other: _____	
Other: _____	