

PASTORS WORKSHEET

Taxable Year

Your Name	Social Security Number	Occupation in which expenses were incurred
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☐ Ordained ☐ Licensed ☐ Commissioned ☐ Other

Filed Form 4361? ☐ Yes ☐ No

ACTUAL AUTO EXPENSES

(Complete Form 2106, Part II, Sec. A & B first)

Vehicle 1 Vehicle 2

1. Garage rent		
2. Gas, oil, & lubrication		
3. Repairs		
4. Tires & batteries		
5. Insurance & auto club		
6. Miscellaneous		
7. Washing and polishing		
8. License (registration portion)		
9. TOTAL		

(enter on Form 2106, Part II, Section C, Line 23)

LOCAL TRAVEL EXPENSES

1. Parking	
2. Tolls	
3. Fares	
4. TOTAL	

(Enter on Form 2106-EZ, Part II, Line 2 or Form 2106, Part I, Line 2)

OVERNIGHT TRAVEL EXPENSES

1. Auto rental, taxi, etc.	
2. Fares (air, train, bus)	
3. Parking & tolls	
4. Laundry & cleaning	
5. Lodging	
6. Telephone, telegraph, postage, fax	
7. Tips, other than meals	
8. TOTAL	

(Enter on Form 2106-EZ, Part II, Line 3 or Form 2106, Part I, Line 3)

PROFESSIONAL EXPENSES (UNREIMBURSED)

1. Business-in-home (see attached)	
2. Education expenses	
3. Equipment depreciation	
4. Office supplies and postage	
5. Religious materials	
6. Sales aids	
7. Seminars and dues	
8. Subscriptions and paperbacks	
9. Telephone	
10. Other	
11. TOTAL	

(Enter on Form 2106-EZ, Part II, Line 4 or Form 2106, Part I, Line 4)

MEALS AND ENTERTAINMENT

1. Meals while away from home	
☐ Actual ☐ Optional	
2. Entertainment, meals	
3. Entertainment, other	
4. Tips for meals	
5. TOTAL	

(Enter on Form 2106-EZ, Part II, Line 5 or Form 2106, Part I, Line 5)

COMPUTATION OF PARSONAGE ALLOWANCE

Date of purchase: _____	A PROVIDED BY CHURCH	B PAID BY MINISTER
FMV of home you own: \$ _____		
1. Value of parsonage provided by church		
2. Rent or principal payments		
3. Taxes		
4. Interest		
5. Insurance		
6. Repairs & upkeep		
7. Furniture, appliances, etc.		
8. Decorator items		
9. Utilities		
10. Miscellaneous supplies		
11. TOTAL		
12. Fair Rental Value Computation: Compute in year of purchase and in any year of major expense. (Homeowners only)		
FRV of home		
FRV of furniture		
Decorator items		
Utilities		
Miscellaneous		
Total of line 12		
13. Less of Column B, line 11 or line 12		
14. Amount designated		
15a. If line 14 is greater than line 13, enter the difference here and as income on Form 1040, line 7; or		
15b. If amount is included in error on W-2, enter the lesser of line 13 or line 14 as a deduction on Form 1040, line 21		

COMPUTATION OF SOCIAL SECURITY BASE

(If exempt, you may omit this section. Write "Exempt-Form 4361" on the self-employment line, Form 1040, page 2.)

1. Salary from W-2	
2. Parsonage provided, Column A, line 11	
3. Parsonage allowance, Column B, line 14	
4. Recapture of auto depreciation	
5. Less business portion of tax preparation	
6. Less business % of auto interest and personal property tax	
7. Less unreimbursed employee business expense (enter from Form 2106-EZ, line 6 or Form 2106, line 10)	
8. TOTAL (enter on Schedule SE, Sec. A, line 2)	