

2021 TAX DEDUCTION WORKSHEET

Ministers/Members of Religious Groups

Please total all income and expenses you incurred for the year, in the following categories:

Income from W2s	\$
Income from 1099s	\$
Income from other stipends	\$
Retirement paid for you by church	\$
Have you filed a Form 4361 to be EXEMPT from Social Security tax?	
Housing or parsonage allowance Included in W2 or 1099?	
Dry Cleaning (<i>clerical robes & uniforms</i>)	\$
Clerical Robes or Uniforms	\$
Legal, Accounting & Professional Fees	\$
Office Expenses (<i>pens, paper, ink/toner, etc.</i>)	\$

Repairs & Maintenance on Equipment	\$
Supplies (<i>books, certificate folders, sacred tools, oils, etc.</i>)	\$
Taxes & Licenses Paid	\$
Continuing Education	\$
Conferences	\$
Travel (<i>Hotel, airfare, cab/uber, etc.</i>)	\$
Meals NOT reimbursed by church (<i>luncheons, business meetings, etc.</i>)	\$
Telephone	\$
Dues & Contributions (<i>renewal fee to maintain credentials</i>)	\$
Rent	\$
Other (<i>Describe below</i>)	\$

Personal Vehicle Expenses					
<i>ONLY from place of worship to bank, supply store, meeting, etc. NOT for mileage to and from place of worship.</i>					
Vehicle Make, Model & Year:					
Date of Purchase: / /			Purchase Price: \$		
Total Mileage:			Total Miles Driven for Duties:		
Fuel	\$	Repairs & Maintenance	\$	Car Washes	\$
Tags	\$	Insurance	\$	Church Reimbursement	\$

Other Expenses, Out-of-Pocket, Not Listed Above:	
Amount	Description
\$	
\$	
\$	
\$	
\$	

Please see the following checklist for documents and information to bring with you to your tax appointment:

- Last year's tax return not prepared in our office (Federal, State & Local)
- Social security cards for each person
- Current driver's license for each adult
- W-2s
- 1099s for Interest and Dividends
- 1099Bs or year end investment statements
- Stock/bond transaction information if not included on year end 1099B
- Information about any refunds from the State or Local government regarding overpayment of prior year taxes
- Information regarding sale of any investment property or stock
- K1s received from any corporations, partnerships, etc.
- Unemployment statement 1099G
- Social Security Statement
- IRA/pension or retirement distribution information
- IRA rollover/conversion information
- Student loan interest information (this may be on a 1098)
- Education credit information
- Childcare information including name, address, phone, EIN and amounts paid
- Settlement papers from buying/selling home

*IR-2021-79, April 8, 2021

WASHINGTON — The Treasury Department and the Internal Revenue Service today issued [Notice 2021-25](#) providing guidance under the Taxpayer Certainty and Disaster Relief Act of 2020. The Act added a temporary exception to the 50% limit on the amount that businesses may deduct for food or beverages. The temporary exception allows a 100% deduction for food or beverages from restaurants.

Beginning January 1, 2021, through December 31, 2022, businesses can claim 100% of their food or beverage expenses paid to restaurants as long as the business owner (or an employee of the business) is present when food or beverages are provided and the expense is not lavish or extravagant under the circumstances.