



5007 Carriage Drive, Suite G-1  
Roanoke, VA 24018  
Ph# (540) 989-3250, FAX# (540) 989-7192  
Email: [office@clergytaxteam.com](mailto:office@clergytaxteam.com)  
Website: [www.clergytaxteam.com](http://www.clergytaxteam.com)

Dear Clients:

Income tax time is just around the corner! The enclosed 2023 Tax Return Organizer has been prepared to assist you in gathering information for your 2023 tax return.

Please fill in only those blanks that apply to you. Please make sure the Social Security numbers, address, and emails are correct!

Please do not staple or paper clip any documents to the pages of the tax organizer. We need to remove them to make digital copies of the submitted documents.

Remember, we offer a \$10 discount for getting us your information before March 1. There is also a **\$50 surcharge** if we receive your tax information after March 30, and your tax return needs to be filed by April 15.

This \$50 surcharge applies if we receive the information after September 30 for tax returns that must be filed by October 15. Please be aware that depending on the complexity of your tax return, we can't guarantee that we will be able to file your tax return before April 15 or October 15 if we receive your documents fewer than two weeks before those deadlines. A \$100 deposit is required of all new clients.

Churches and faith communities must file a W-2 for their ministers, not a 1099-NEC. The W-2 must be prepared and given to the clergy member by January 31. 1099s are to be issued at the same time if you have contract employees and you have paid them \$600 or more. The IRS can fine you for not preparing the W-2s and 1099s on time. We will prepare W-2s and 1099s for churches/faith communities that need this service. The cost is \$35 per form.

The IRS does not email or call unless you have an open, ongoing case. If you receive a phone call (or email) from someone who states they are from the IRS (unless it is to discuss an ongoing open case), it is most likely a scam and you should hang up or if email, ignore it. Never give personal or credit card information to anyone on the phone. If you have any questions about whether the contact is real, don't hesitate to contact our office before taking action.

We have had problems each year with the EINs of some churches, so we could not e-file the return. If that happens to you this year, call 1-800-829-4933, explain the problem, and activate your church EIN.

Please remember that the IRS does not permit us to e-file your tax return unless we receive your signed Forms 8879, IRS e-file Signature Authorization, and (depending on your state) corresponding state form. We offer eSignatures (Electronic Signatures that comply with the IRS Form 8879 requirements) at no charge. We must have separate current email addresses and cell phone numbers for you and your spouse to take advantage of this option. The directions on how to e-Sign the documents are on our website at [www.clergytaxteam.com](http://www.clergytaxteam.com). Please call or email us if you need help accessing the portal or using the eSignature option. We will mail the documents for your signature and upload them into the portal if you choose not to sign them digitally. Then, you must sign them, upload them into the portal, or return them to us by mail.



We provide an electronic version of your completed tax return, which will be uploaded to SecureFilePro (the portal), from where you can download or print it. It will remain in the portal for three years. Please let us know if you would like a hard copy of your tax return mailed. There is a \$15 charge for this service.

The tax organizer is available on our website and in the public folder in our SecureFilePro portal. To complete the organizer on your computer, open Adobe Acrobat Reader. If you don't have this program, please go to [www.clergytaxteam.com](http://www.clergytaxteam.com) and download it for free. After opening Adobe Acrobat Reader, download the organizer from our website([www.clergytaxteam.com](http://www.clergytaxteam.com) ->Client Resources Tab ->Forms, Schedules, Publications, and Tools). Please name and save your file on your computer under a new name. Keep saving the file from time to time as you work on it.

Schedules A (Itemized Deductions), C (Profit or Loss from Business), E (Supplemental Income or Loss / Rental Income), F (Profit or Loss from Farming), Form 1065 (Partnership), and Form 1120S (S-Corporation) can be downloaded from our website and our SecureFilePro portal public folder.

Our regular office hours are Monday to Friday, 9 a.m. to 5 p.m., during the "Tax Season" (February 1 to April 15 and October 1 to October 15), with a lunch break from 1:30 p.m. to 2:00 p.m. We are open Tuesday, Wednesday, and Thursday from 10:00 a.m. to 2 p.m. for the rest of the year. Although we might not be physically present at our office outside our regular office hours, we will return your emails and phone calls and meet with you as soon as we can when requested.

The office will be closed in 2024 for holidays and some vacation times. We will keep you informed of closings.

Please keep checking our website ([www.clergytaxteam.com](http://www.clergytaxteam.com)), which will provide you with the latest updates regarding tax regulations and operations of our office.

David's retirement has led him to relocate to Richmond, VA, to be closer to his family. He will remain available to Clergy Tax Team during tax season in Roanoke and Richmond.

Tom has started handling more complex tax resolution issues.

We strongly encourage you to open an Online Account with the IRS. This way, you can view and monitor critical information regarding your taxes and easily permit us to represent you before the IRS by filing Form 2848 – Power of Attorney and Declaration of Representative.

Hints for the Tax Organizer: use TAB Key or mouse to move between fields of the tax organizer and mouse left-click button for checking boxes.

Thanks for allowing us to serve you again. Please get in touch with us if you have questions or problems.

Sincerely,

Jeremiusz "Remi" Sojka, EA, MBA  
David Tanner, EA  
Tom Tanner, EA  
Rebecca Matthew, Administrative Assistant



December 2023

Dear Client,

Thank you for choosing Clergy Tax Team to assist you with your 2023 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of our services.

We will prepare your 2023 federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. An Organizer is enclosed to help you collect the data required for your return. The Organizer will help you avoid overlooking important information. By using it, you will contribute to the efficient preparation of your returns and help minimize the cost of our services.

Our work will not include procedures to find any irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts. However, you may need to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover.

Should we encounter instances of unclear tax law or potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee schedule is included in our tax organizer and available on our website. Invoices are due and payable upon presentation.

All past-due invoices must be paid before beginning any new services, and accounts with recurring services must be kept current for us to continue to provide services without interruption. Invoices not paid within 30 days are delinquent and are subject to interest at 1% per month or a part of a month, \$30 will be charged for NSF or returned checks. If our services are terminated for nonpayment, you will be responsible for payment of all services we have provided and costs incurred up to the termination date.

If requested, we will return your original records to you at the end of this engagement and mail a copy of the tax return for a \$15 fee. Store these records and all supporting documents in a secure location. We will retain copies of your records and our work papers from your engagement for up to three years, after which these documents will be destroyed.

Regardless of our record retention policy, it is your responsibility to retain and preserve your copies of all records for future use, including possible audits by governmental agencies.

If you are audited, you must produce documents and other evidence to substantiate the income and deductions shown on the return. If an audit occurs, we will represent you if you request. Representation for audits is not included in our fees for the preparation of your returns. There are various penalties and interests when a taxpayer understates his or her tax liability. If you have understated any tax liability, any tax, interest, and/or penalties that may be imposed are solely your responsibility. Call us if you have concerns about such penalties and interest.

If you have not selected to e-file your returns with our office, you will be solely responsible for filing the returns with the appropriate taxing authorities. Review all tax return documents carefully before signing them. Our engagement to prepare your 2023 tax returns will conclude with the delivery of the completed returns to you and our subsequent submittal of your tax return.

Your privacy is important to us. We collect nonpublic personal information about you from various sources, including:

1. Interviews regarding your tax situation
2. Applications, organizers, or other documents that supply such information as your name, address, telephone number, email address, Social Security Number, number of dependents, income, and other tax-related data
3. Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT, and 1099-DIV, and stock transactions.
4. We may also review banking and credit card information about our clients in the performance of receipt of payment.

Your nonpublic personal information will not be disclosed to anyone except as requested by you or as requested by law. We restrict access to personal information concerning you, except to our employees and contractors (Jeremiusz "Remi" Sojka, David Tanner, Rebecca Matthew, and Got Your Six Advisors, LLC, owned by Thomas Tanner), who need such information to provide products and services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

The IRS does not permit us to e-file your returns unless we receive your signed Forms 8879, IRS e-file Signature Authorizations, and (depending on your state) the corresponding state form.

We assume that by submitting the Tax Organizer and other documents that will enable us to prepare your tax return, you understand and accept the terms of this engagement letter.

A \$100 deposit is required for all new clients.

Thank you for the opportunity to be of service. If you have any questions, contact our office at (540) 989-3250 or at [office@clergytaxteam.com](mailto:office@clergytaxteam.com).

Sincerely,

*Jeremiusz H Sojka, EA, MBA*

Jeremiusz "Remi" Sojka, EA, MBA  
David Tanner, EA  
Thomas Tanner, EA  
Rebecca Matthew, Administrative Assistant

Clergy Tax Team LLC  
5007 Carriage Drive, Suite G-1  
Roanoke, VA 24018  
540.989.3250  
[clergytaxteam.com](http://clergytaxteam.com)  
[office@clergytaxteam.com](mailto:office@clergytaxteam.com)

**TAXPAYER PERSONAL AND BANK INFORMATION**

The Tax Organizer is not required to be completed but is highly recommended. Please provide us with as much information as you can. We **DO** need all tax forms listed throughout the Tax Organizer to support the information provided. We need a copy of the previous year's tax return and a deposit of \$100 if you are a new client. We ask that ministers provide us with their salary compensation worksheets. Please let us know if you have any questions. Thank you for allowing us to prepare your tax return.

**Please Check All Applicable Boxes**

**Please mail a copy of my tax return for my records (\$15 surcharge for mailing tax return).**

We file all the tax returns electronically. To receive an electronic copy of the tax return, please include your email address. We will send you a link to a secure site (SecureFilePro portal) where you can access your tax return for the next three years. **We do not email tax returns due to security concerns.**

**Check here if the information is different from the last year. If the information is the same, provide us only on this page with your name, separate email, and cell phone numbers for you and your spouse.**

**Taxpayer SSN** \_\_\_\_\_

First \_\_\_\_\_ M.I. \_\_\_\_ Last \_\_\_\_\_ Date of birth \_\_\_\_\_

Occupation \_\_\_\_\_ Email: \_\_\_\_\_

Daytime phone \_\_\_\_\_ Evening phone \_\_\_\_\_ Cell phone \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

County \_\_\_\_\_ School District \_\_\_\_\_ ID Number \_\_\_\_\_

Driver's License No. \_\_\_\_\_ State \_\_\_\_\_ Issue Date \_\_\_\_\_ Exp. Date \_\_\_\_\_  
-----

**Spouse SSN** \_\_\_\_\_

First \_\_\_\_\_ M.I. \_\_\_\_ Last \_\_\_\_\_ Date of birth \_\_\_\_\_

Occupation \_\_\_\_\_ Email: \_\_\_\_\_

Daytime phone \_\_\_\_\_ Evening phone \_\_\_\_\_ Cell phone \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

County \_\_\_\_\_ School District \_\_\_\_\_ ID Number \_\_\_\_\_

Driver's License No. \_\_\_\_\_ State \_\_\_\_\_ Issue Date \_\_\_\_\_ Exp. Date \_\_\_\_\_  
-----

If you moved during 2023, enter your previous address and the date you moved: Date \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

**Marital Status on December 31:**

Single (S)

Married filing jointly (MFJ)

Married filing separately (MFS)

Head of household (HOH)

Qualifying surviving spouse (QSS)

- HOH: Unmarried (single, divorced, or legally separated), lived separated from spouse for at least the last six months of the year, filed a separate tax return, paid for more than 50% of household expenses, and have a qualified dependent living in the home for at least six months.
- QSS: A taxpayer with a qualified dependent (child) can claim this filing status for two years following the year of the taxpayer's spouse's death.
- To file the tax return, a driver's license number is needed.

**Please Check All Applicable Boxes**

Dependent of another

Full-time student

Do you wish to donate \$3 to the Election Fund?

Taxpayer

Spouse

Are you or is your spouse legally blind?

Taxpayer

Spouse

Did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise, dispose of a digital asset (or financial interest in a digital asset)?

Did you own or have a financial interest in a foreign bank or financial account?

Did you purchase health insurance through the Marketplace ("Obamacare")? If you did, you should have received Form 1095-A. We need a copy of that form to complete your tax return.

Will you digitally sign the IRS e-file Signature Authorization? You will receive an automated secret code to complete this requirement via text message. We must have separate current email addresses and cell phone numbers for the taxpayer and the spouse.

**If you wish to have your refund directly deposited into your account please fill in the information below. You will receive your refund faster.**

**You can also pay your tax liability directly from your bank account.**

Information same as last year (check here but include bank name and last four numbers of account number to be sure we have the correct information).

Bank Name \_\_\_\_\_ Routing Number \_\_\_\_\_ Account Number \_\_\_\_\_

Checking                      Savings                      (check one)

Federal Refund                      Federal Tax Liability Payment                      \_\_\_\_\_ Requested Payment Date

State Refund                      StateTax Liability Payment                      \_\_\_\_\_ Requested Payment Date

**PLEASE INCLUDE A VOIDED CHECK (NOT A DEPOSIT SLIP AS IT MAY NOT BE CORRECT)**

**The Standard Deductions for 2023 are \$13,850 Single/MFS, \$27,700 MFJ/QSS, \$20,800 HOH. Most taxpayers are better off taking the standard deduction. Please see Schedule A. If you are unsure, complete it and let us make the decision that will benefit you most. You can download Schedule A from our website, the Public folder in the Portal, or the IRS website.**

**INCOME**

We can't prepare a tax return without the actual copies of the documents supporting your income.

**Please Check All Applicable Boxes**

**Forms W-2 – Wages and Tax Statements** (Provide all W-2 Statements)

<b>Taxpayer or Spouse</b>	<b>Employer Name</b>	<b>2023 Wages</b>
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____

**Forms 1099 – Interest Income** (Provide all 1099 – INT Statements)

<b>Taxpayer or Spouse or Joint</b>	<b>Name of Issuer</b>	<b>Amount</b>
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____

**Forms 1099 – DIV** (Provide all 1099-DIV Statements)

<b>Taxpayer or Spouse or Joint</b>	<b>Name of Issuer</b>	<b>Ordinary</b>	<b>Qualified</b>
	_____	\$ _____	\$ _____
	_____	\$ _____	\$ _____
	_____	\$ _____	\$ _____
	_____	\$ _____	\$ _____
	_____	\$ _____	\$ _____

**Forms 1099-R** (Provide distributions from Pensions, Annuities, Retirement, IRAs, 1099-R Statements)\*.

<b>Taxpayer or Spouse</b>	<b>Name of Issuer</b>	<b>Amount</b>
	_____	\$ _____
	_____	\$ _____



_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

\*If the distribution is before age 59.5, give a reason to determine if an exception to penalties applies.

**Sales and Exchanges – Capital Gains and Losses** (Provide brokerage statements. Do not list transactions).

Provide information about sales of real estate, or other property, along with Forms 1099-B, 1099-S, or other supporting statements that are not listed on brokerage statements.

Description _____	Purchase date _____	Cost/basis \$ _____
	Sale date _____	Sale Price \$ _____

Description _____	Purchase date _____	Cost/basis \$ _____
	Sale date _____	Sale Price \$ _____

**Other Income:** (Provide appropriate Statements / Forms)

<b>Taxpayer or Spouse</b>	<b>Source of Income</b>	<b>Amount</b>
	State Tax Refund (1099-G)	\$ _____
	Royalty, Etc. (1099-MISC)	\$ _____
	Non-Employee Compensation (1099-NEC)	\$ _____
	Non-Employee Compensation (1099-NEC)	\$ _____
	Total Social Security Benefits (SSA - 1099)	\$ _____
	Total Social Security Benefits (SSA – 1099)	\$ _____
	Railroad Retirement (RRB-1099)	\$ _____
	Unemployment compensation (1099-G)	\$ _____
	Gambling Winnings (W2-G)	\$ _____
	Discount payments from Saving Bonds (1099-OID)	\$ _____
	Long Term Care payment (1099-LTC)	\$ _____
	Payment from Qualified Education Programs (1099-Q)	\$ _____
	Unreported Tips	\$ _____
	Cancellation of Debt (1099-C)	\$ _____
	Installment sales (Principle)	\$ _____
	Jury Duty	\$ _____
	1099-K (Explain below why you received the statement)*	\$ _____

Explanation: \_\_\_\_\_





Proceeds from Real Estate Transactions (1099-S)	\$ _____
Miscellaneous Income (1099-Misc)	\$ _____
Prizes and Awards	\$ _____
Activity not engaged in for profit (Hobby)	\$ _____
Stock Options	\$ _____
Personal property rental income	\$ _____
_____	\$ _____
_____	\$ _____

Did you receive Schedule K-1 from a Partnership, S Corp, Trust, or Estate? (Provide us a copy of K-1)

Are you a partner in a partnership or a shareholder in an S-Corp with items of international tax Relevance?

Did you sell a primary residence, rental, or investment property? (Provide a copy of sale documents)

Were you granted or did you exercise any employee stock options?

Are you a beneficial owner of a reporting company? (LLC, S Corp, Partnership, C-Corp, business trust)

Did you report your ownership to FinCen?

Did you take your RMD (Required Minimum Distribution)?

Did you take a distribution from an employer retirement plan or IRA in connection with a qualified disaster, terminal illness, domestic abuse, birth, or adoption?

Did your PTE (Pass-Through Entity) pay state income taxes?

Additional information or questions regarding income:

\*Did you receive a 1099-K statement for the sales for a business, a hobby, gig transactions, or the sale of personal-use items? List any adjustments such as fees, refunds, chargebacks, discounts, etc.

## TAXPAYER'S TAX ADJUSTMENTS, DEDUCTIONS AND CREDITS

Educator Expenses: Taxpayer \$ \_\_\_\_\_ Spouse \$ \_\_\_\_\_ (for a K-12 teacher, instructor, counselor, aide, or principal working at least 900 hours a year).

Taxpayer's HSA Contributions \$ \_\_\_\_\_ Self-Only Coverage \_\_\_\_\_ Family Coverage \_\_\_\_\_

Spouse's HSA Contributions \$ \_\_\_\_\_ Self-Only Coverage \_\_\_\_\_ Family Coverage \_\_\_\_\_

Self-employed SEP, SIMPLE, and qualified plans Contribution (you need to be filing Schedule C or 1120-S):

Taxpayer \$ \_\_\_\_\_ Spouse \$ \_\_\_\_\_

Self-employed Health Care Insurance Expense (need to be filing Schedule C, 1120-S, 1065):

Taxpayer \$ \_\_\_\_\_ Spouse \$ \_\_\_\_\_

Penalty on early withdrawal of savings: \$ \_\_\_\_\_ (the penalty imposed by Financial Institutions)

Interest paid on college loans: Taxpayer \$ \_\_\_\_\_ Spouse \$ \_\_\_\_\_ (Provide 1098-E Statement)

Amount put into a 529 plan: Taxpayer \$ \_\_\_\_\_ Spouse \$ \_\_\_\_\_ (Provide 529 statement)

Foreign taxes paid \$ \_\_\_\_\_ (amount not included in a brokerage statement).

Did you make a Qualified Charitable Distribution from your IRA? Taxpayer \$ \_\_\_\_\_ Spouse \$ \_\_\_\_\_

Did you sell a primary residence in 2023? (Provide closing statement)

Did you buy a primary residence in 2023? (Provide closing statement)

Did you give a gift of more than \$17,000 to anyone in 2023?

Did any of your investments become worthless, or were you a victim of investment theft?

### -----Casualty, Disaster, and Theft Loss-----

Please fill out the appropriate section of Schedule A (Itemized Deductions).

IRA Contributions for the 2023 year (you send your check yourself, in addition to W-2, Box 12, Code E or D)

Taxpayer or Spouse	IRA	ROTH IRA	403 (b), 401(k)
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____

Qualified electric, plug-in, fuel-cell vehicle.      New      Used      Model \_\_\_\_\_ Make \_\_\_\_\_

Date Purchased \_\_\_\_\_ Vehicle ID Number \_\_\_\_\_ Cost \$ \_\_\_\_\_

Name of a dealer \_\_\_\_\_

Did a dealer claim Clean Vehicle credit for you?      How much? \_\_\_\_\_

Electric Vehicle charging station.      Cost \$ \_\_\_\_\_

[Federal Tax Credits for Plug-in Electric and Fuel Cell Electric Vehicles Purchased in 2023 or After  
\(fueleconomy.gov\)](https://www.fueleconomy.gov)



A new energy-efficient improvement to your home. (windows, exterior doors, insulation, water heater, solar panels, small wind energy, battery storage technology, biomass stove etc). List even if you are not sure and we will decide if the item qualifies for a credit.

\_\_\_\_\_ \$ \_\_\_\_\_      \_\_\_\_\_ \$ \_\_\_\_\_      \_\_\_\_\_ \$ \_\_\_\_\_  
\_\_\_\_\_ \$ \_\_\_\_\_      \_\_\_\_\_ \$ \_\_\_\_\_      \_\_\_\_\_ \$ \_\_\_\_\_

[Home Energy Tax Credits | Internal Revenue Service \(irs.gov\)](https://www.irs.gov)

-----**College Expenses**-----

You may deduct the cost of tuition and fees only, no room and board. There are two types of educational credits. American Opportunity Tax Credit is available for the first four years of higher education, and the Lifetime Learning Credit eligible for any student (including adults) for undergraduate, graduate, or professional degree courses which include courses to improve job skills at an eligible educational institution. 1098-T statements must be provided.

Student's First Name	College	Year in School	Tuition	Course Materials
_____	_____	_____	\$ _____	\$ _____
_____	_____	_____	\$ _____	\$ _____

Course materials (not paid directly to the school) needed for study: books, computer, supplies, software, internet, etc.

-----**Alimony**-----

Did you pay or receive alimony? Paid \$ \_\_\_\_\_ Received \$ \_\_\_\_\_

Recipient's SSN \_\_\_\_\_ Date of divorce or separation \_\_\_\_\_

Alimony payments are no longer deductible or taxed for divorce decrees signed after December 31, 2018.

-----**Federal Estimated Tax Payments you paid for the year 2023**-----

2022 refund applied to year 2023 \$ \_\_\_\_\_

Installment due 4-18-2023 \$ \_\_\_\_\_ Date Paid: \_\_\_\_\_

Installment due 6-15-2023 \$ \_\_\_\_\_ Date Paid: \_\_\_\_\_

Installment due 9-15-2023 \$ \_\_\_\_\_ Date Paid: \_\_\_\_\_

Installment due 1-16-2024 \$ \_\_\_\_\_ Date Paid: \_\_\_\_\_

Paid with extension \$ \_\_\_\_\_ Date Paid: \_\_\_\_\_

Apply refund to 2024 estimated tax payments rather than refund. (Check one below):

Apply all refund until the refund is used up.

Apply refund to first estimated tax payment and refund the remainder.

Withdraw the quarterly estimated tax payments from my bank.

**State Estimated Tax Payments you paid for the year 2023**

2022 refund applied to year 2023 \$ \_\_\_\_\_

Installment due 5-01-2023 \$ \_\_\_\_\_ Date Paid: \_\_\_\_\_

Installment due 6-15-2023 \$ \_\_\_\_\_ Date Paid: \_\_\_\_\_

Installment due 9-15-2023 \$ \_\_\_\_\_ Date Paid: \_\_\_\_\_

Installment due 1-15-2024 \$ \_\_\_\_\_ Date Paid: \_\_\_\_\_

Paid with extension \$ \_\_\_\_\_ Date Paid: \_\_\_\_\_

Apply refund to 2024 estimated tax payments rather than refund. (Check one below):

Apply all refund until the refund is used up.

Apply refund to first estimated tax payment and refund the remainder.

**Additional information or questions regarding taxpayer's tax adjustments, deductions and credits:****DEPENDENTS, DEDUCTIONS AND CREDITS**

Name(s) of Dependent Children	SSN	Relationship	Months at home	Date of Birth	Student
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Did any dependent child receive any income?

List the name of the child, interest, dividends, and earned income received.

First Name	Interest	Dividends	Earned Income
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____

Are any children permanently or totally disabled? First Names \_\_\_\_\_



Are you a custodial parent of the dependent children?\*

\*The custodial parent is the one with whom the child lived for the greater number of nights during the year.

Is it anticipated that a different taxpayer will seek to claim a child listed above as their dependent for the tax year?

-----Other Dependents-----

Other dependent / Qualifying relative - not a qualifying child whose gross income was less than \$4,700.

Name	SSN	Relationship	Months at home	Date of Birth	Income
_____	_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	_____	\$ _____

-----Birth and Adoptions-----

Were any children born in 2023? Name \_\_\_\_\_ SSN \_\_\_\_\_ Birth date \_\_\_\_\_

Children adopted? (Provide statement for other expenses)

Name \_\_\_\_\_ SSN \_\_\_\_\_ Birth date \_\_\_\_\_ Adoption Expenses \$ \_\_\_\_\_

Name \_\_\_\_\_ SSN \_\_\_\_\_ Birth date \_\_\_\_\_ Adoption Expenses \$ \_\_\_\_\_

Was the adopted child a special needs child?

-----Child or Dependent Care-----

The expense for a child or dependent care so you could work or go to school. Do not complete this section if you were reimbursed for all your care expenses. If you were partially reimbursed, list the amount here  
\$ \_\_\_\_\_

Dependent's First Name Amount Paid	Provider's Name	SSN or EIN	Address and Phone #
_____	_____	_____	_____
\$ _____	_____	_____	_____

- You cannot receive credit without the providers' SSN or EIN, address, and phone number.

-----Dependent College Expenses-----

You may deduct the cost of tuition and fees only, no room and board. There are two types of educational credits. American Opportunity Tax Credit is available for the first four years of higher education, and the Lifetime Learning Credit eligible for any student (including adults) for undergraduate, graduate, or professional degree courses which include courses to improve job skills at an eligible educational institution. 1098-T statements must be provided.

Student's First Name	College	Year in School	Tuition	Course Materials
_____	_____	_____	\$ _____	\$ _____
_____	_____	_____	\$ _____	\$ _____

Course materials (not paid directly to the school) needed for study: books, computer, supplies, software, internet, etc.

Please write additional information or questions regarding dependents, deductions and credits in the Note section of the Tax Organizer.

**MINISTERIAL WORKSHEET****Please Check All Applicable Boxes**

Are you exempt from Social Security (have filed form 4361 with the IRS)?    Years in Ministry \_\_\_\_\_

**PARSONAGE / HOUSE EXPENSES****Did you rent your Home / Apartment?**      How much did you spend on rent? \$ \_\_\_\_\_**Did you own your Home / Condominium?**

Estimated Fair Rental Value (FRV) of your home\*, furnishings, and utilities \$ \_\_\_\_\_

**Did you live in church owned Parsonage?** Estimated Fair Rental Value per month \$ \_\_\_\_\_**Parsonage / Home / Rent Expenses that you paid (an additional worksheet is in our Portal in Public folder):**

Down payment on purchase of primary residence      \$ \_\_\_\_\_

Mortgage principal and interest payments on primary residence      \$ \_\_\_\_\_

Home equity loan repayments (for major improvements and repairs)      \$ \_\_\_\_\_

Refinancing costs paid up-front      \$ \_\_\_\_\_

Real property taxes      \$ \_\_\_\_\_

Homeowner's insurance      \$ \_\_\_\_\_

Special personal property insurance on house contents      \$ \_\_\_\_\_

Umbrella liability insurance (a home liability insurance part)      \$ \_\_\_\_\_

Furniture and appliances      \$ \_\_\_\_\_

Art and decorative items      \$ \_\_\_\_\_

Lawn care and gardening      \$ \_\_\_\_\_

Repairs, additions to house, and major improvements      \$ \_\_\_\_\_

Pest control      \$ \_\_\_\_\_

Supplies for cleaning and care of home      \$ \_\_\_\_\_

Homeowner's association dues / condominium fees      \$ \_\_\_\_\_

Utilities (no cell phone):

Cable      \$ \_\_\_\_\_

Electricity      \$ \_\_\_\_\_

Internet connection      \$ \_\_\_\_\_

Natural gas / oil      \$ \_\_\_\_\_



Security system \$ \_\_\_\_\_

Trash collection / recycling pickup \$ \_\_\_\_\_

Water / sewer \$ \_\_\_\_\_

**Total Utilities** \$ \_\_\_\_\_

Other (no general circulation daily newspaper or cell phone expenses):

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

**Total housing expenses** \$ \_\_\_\_\_

**\*Ministers who own or rent their homes can exclude the lowest of the following three amounts from income for federal income tax purposes: 1. The housing allowance designated by their church; 2. Actual housing / rental expenses; or 3. The fair rental value of the home (FRV).**

**\*FRV of home – is based on realtor's informal opinion or a formal rental value obtained from a local real estate appraiser. These are the best options. You can also check the internet for the prices of rental properties (in your geographical area) similar to your home (furnished, plus utilities).**

### **MINISTRY SALARY AND OTHER INCOME**

**Please include with your tax documents your clergy salary documentation.**

Was Housing Allowance amount included in Box 1 of your W-2? (usually is not)

Was the Parsonage Exclusion amount included in Box 1 of your W-2?

-----  
Minister's salary on W-2 (should not be 1099) ..... \$ \_\_\_\_\_

Money from weddings, funerals, speaking engagements etc. .... \$ \_\_\_\_\_

Housing allowance ..... \$ \_\_\_\_\_

Parsonage exclusion (if you have one) ..... \$ \_\_\_\_\_

Any other taxable benefits received but not listed above as part of your position as minister.

If not sure, list and we can decide. \_\_\_\_\_

**Note: Housing and parsonage allowance, along with the use of parsonage fair rental value is not subject to income tax. However, all of these are subject to a self-employment tax of 15.3%. The minister who receives housing allowance or parsonage exclusion and has an office in the church can't claim home office deduction.**

## PROFESSIONAL MINISTRY EXPENSES

1. Do not list any business expenses reimbursed under the church accountable plan.
2. Do not use Schedule C if you use this ministerial worksheet for your ministerial income and expenses.
3. For computer, computer software and cellphone purchases and subscriptions, list the total expense. We will calculate the deductible part of the expense.

Travel Expenses (non-auto, not meals) includes lodging, transportation.....	\$ _____
Meals .....	\$ _____
Dues and registration fees .....	\$ _____
Books and professional subscriptions .....	\$ _____
Continuing education .....	\$ _____
Cell phone subscriptions _____ % used for business .....	\$ _____
Cell phone purchase _____ % used for business Purchase date _____	\$ _____
Home office – stationary, postage, office supplies, etc....	\$ _____
Computer software subscriptions _____ % used for business .....	\$ _____
Computer purchase _____ % used for business Purchase date _____	\$ _____
Vestments purchase and cleaning .....	\$ _____
Other – List: _____	\$ _____
<b>Total</b>	<b>\$ _____</b>

### **Auto Expenses** (for actual expenses method, see Schedule C):

When did you place a vehicle in service for business purposes? \_\_\_\_\_

What is the vehicle you used (year, make, and model)? \_\_\_\_\_

### **Mileage Claim:** of the total miles you drove, enter the following miles:

Total mileage for the year including commuting, personal, business miles: \_\_\_\_\_

Daily commuting miles \_\_\_\_\_ Business miles: \_\_\_\_\_ Parking fees: \$ \_\_\_\_\_ Toll charges \$ \_\_\_\_\_

Was your vehicle available for personal use during off-duty?                      Y              N

Do you or your spouse have another vehicle for personal use?                      Y              N

Do you have evidence to support this deduction?                      Y              N

If yes, is the evidence written?                      Y              N

(There is no deduction for auto expense unless you have evidence to support it)

**Total Business / Professional Expenses** \$ \_\_\_\_\_



**Please Check All Applicable Boxes**

Schedules A, C, and E are attached to this tax organizer if you need them.

Our website at [www.clergytaxteam.com](http://www.clergytaxteam.com) and our SecureFilePro portal contain the digital copies of various forms for your download: Schedules A (Itemized Deductions), C (Profit or Loss from Business), E (Supplemental Income or Loss /Rental Income), F (Profit or Loss from Farming), Form 1065 (Partnership), Form 1120S (S-Corporation). The website contains the links for those documents to the IRS website as well.

Complete and send the additional Schedules with your package or by secure server transfer if you have

completed:                      Schedule A                      Schedule C                      Schedule E                      Schedule F

---

**Note Section. Please list any additional items that are not covered earlier**

Questions for us:

If you have an overflow from any of the forms, please list them here.

Other items or comments:

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS?

Designee's Name \_\_\_\_\_ Phone # \_\_\_\_\_ PIN (5 Numbers) \_\_\_\_\_

**PIN Information (Personal Identification Number)**

To file your tax return electronically, we need a *5-digit* number (different for both spouses if filing jointly) that will be your unique PIN. This PIN will also be used for future correspondence with the IRS.

Taxpayer's PIN \_\_\_\_\_ Spouse's PIN \_\_\_\_\_

**Identity Protection PIN (IP PIN)** – a six-digit code assigned to you by the IRS.

Taxpayer \_\_\_\_\_ Spouse \_\_\_\_\_

**Please remember that the IRS does not permit us to e-file your tax return unless we receive your signed Form 8879, IRS e-file Signature Authorizations, and (depending on your state) corresponding state form. You will receive Form 8879 and state forms from us after we complete your tax return.**

Thank you for allowing us to do your tax return. Please let us know if you have any questions. If you know of others who need their tax returns completed, please have them call or email us.

Sincerely,

Jeremiusz "Remi" Sojka, EA, MBA  
David Tanner, EA  
Tom Tanner, EA  
Rebecca Matthew, Administrative Assistant

5007 Carriage Drive, Suite G-1  
Roanoke, VA 24018  
540.989.3250  
[www.clergytaxteam.com](http://www.clergytaxteam.com)  
[office@clergytaxteam.com](mailto:office@clergytaxteam.com)



## Clergy Tax Team, LLC 2024 Pricing

5007 Carriage Drive, Suite G-1, Roanoke, VA 24018  
540-989-3250 • [office@clergytaxteam.com](mailto:office@clergytaxteam.com) • [www.clergytaxteam.com](http://www.clergytaxteam.com)

### Pricing Schedule

**All prices include electronic filing, answers to tax questions throughout the year, advice with IRS issues, estimated payment support, and three-year SecureFilePro Service\*\*.**

1040 Ministerial Package (federal tax return) .....	\$230
• Form 1040, 1040-SR, or 1040-NR	
• Schedule C (Weddings and Funerals)	
• Form 2106 (Employee Business Expenses)	
• Schedule B (Interest Income)	
• Clergy Worksheets	
• Form ES (Estimated Taxes for Federal taxes if required)	
• Form 8275	
Forms 1040 returns for non-clergy (Per Form, Schedules 1-3).....	\$140
State tax return (Includes state estimated forms) .....	\$50*
Schedule A (Itemized deductions) .....	\$30*
Schedule C (Business Income) .....	\$30*
Schedule D (Investments) .....	\$30*
Schedules E- Rentals and K-1-Partnership, Fiduciary, S-Corp - Per Schedule / Item ..	\$50*
Schedule EIC (Earned income credit) .....	\$30
Schedule F (Farming) .....	\$75*
Most other federal forms, worksheets, items – per form, worksheet, or item .....	\$0-\$20
Tax return extension (no charge for the previous year's client).....	\$30
Forms 1041(Fiduciary), 709 (Gift tax return), 706 (Estate tax return) – Per Form .....	\$200*
Forms 1065 (Partnership), 1120-S (S corporation), 1120 (Corporation) - Per Form ....	\$400*
Forms 990-T (Exempt org, business), 990 / 990-EZ (Tax-exempt) – Per Form .....	\$300*
Forms W-2, W-2C, and 1099 Online – Per Form.....	\$35

Consulting and tax resolution fees depend on the complexity of an issue and the time required to address it.

Amended tax return pricing will depend on the complexity of required changes to the original return.

**Discounts:**

Retired minister.....	\$50
Last year's clients .....	\$10
Your information is received by March 1 .....	\$10
New client referral (the name of the client _____) ..	Ask

**Surcharges:**

Information received after March 30 or September 30 .....	\$50
Priority mail .....	\$15

**A \$100 deposit is required for all new clients.**

\* This price will be adjusted depending on the number of entries, complexity, or hours required to complete the form, schedule, or tax return.

\*\*SecureFilePro is a secure client file exchange web portal. It allows Clergy Tax Team and our clients to exchange confidential documents securely. The documents and finished tax returns are stored in the portal for three years. We do not send copies of the tax returns using email.

We can prepare simple tax returns of children of current clients for \$50\*.

## SCHEDULE A – ITEMIZED DEDUCTIONS (The year 2023)

Most of the time, deductions must exceed in 2023, \$13,850 for Single and MFS, \$27,700 MFJ, \$20,800 HOH to be a tax benefit.

**Medical Expenses:** Must exceed 7.5% of income to be a benefit. Include cost for dependents. Do not include any expenses that were reimbursed by insurance or paid with HSA, FSA, or Social Security Medical included on SSA-1099, or expenses that were deducted from your salary by your employer. Please, check the IRS Publication 502 for more details.

Health insurance premiums paid in addition to amounts deducted from your W-2 or 1099-SSA \$ \_\_\_\_\_

Long Term Care Insurance Premiums T \$ \_\_\_\_\_ S \$ \_\_\_\_\_

Number of medical miles: \_\_\_\_\_

Other medical and dental expenses\* \$ \_\_\_\_\_

\*Examples of other medical and dental expenses that can be included on Schedule A: doctor, dental, hospital, lab work bills, prescription medicines and insulin, vision exams, glasses and contacts, hearing aids, braces, crutches, wheelchairs, guide dogs, medical travel and transportation, capital improvements to the house due to medical care, fees for smoking cessation or weight-loss programs, medical treatment at a center for drug and alcohol addiction, etc.

**Taxes Paid:** Do not include taxes paid for full or partial business or rental-use property, including business use of the home.

State and Local Income taxes \$ \_\_\_\_\_  
(do not include amounts reported on W-2s or in this tax organizer under State Estimated Tax Payments)

State and Local General Sales taxes – need to have receipts \$ \_\_\_\_\_  
(food, clothing, medical supplies, major purchases such as car or house)

State and Local Real Estate taxes \$ \_\_\_\_\_

State and Local Personal Property taxes (car, boat, etc.) \$ \_\_\_\_\_

Foreign tax paid (mutual funds and stocks) \$ \_\_\_\_\_

Other (for example, taxes on utilities, cable, etc.) \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

I have kept receipts for general sales tax paid.

**Interest paid:** Do not include taxes paid for full or partial business or rental-use property, including business use of the home. Provide all Forms 1098 or lender information and ID numbers.

Home mortgage interest and points reported on Form 1098\* \$ \_\_\_\_\_

Home mortgage interest not reported on Form 1098 \$ \_\_\_\_\_

Investment Interest (not management fee) \$ \_\_\_\_\_

\*You can deduct mortgage interest on two homes. For mobile home, condominium, boat, etc., if it has sleeping space, cooking and toilet facilities.

\*Home Equity Loan's interest and Home Equity lines of credit are deducted only when money is used to buy, build, or improve the taxpayer's main home or second home, not everyday or routine repairs.

If interest was paid to an individual instead of a bank or lending company: \$ \_\_\_\_\_

Name of individual \_\_\_\_\_ His/her Social Security number \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_ Zip \_\_\_\_\_

**Gifts to Charity\***: If over \$500 in noncash charitable contributions, provide details of contributions. Rules require that the taxpayer retains documentation for all contributions.

Cash or check \$ \_\_\_\_\_

I transferred funds from an IRA directly to a charity. \$ \_\_\_\_\_

Noncash contribution (FMV) \$500 or less (total) \$ \_\_\_\_\_

\$500 or more (total) \$ \_\_\_\_\_

\*Clothing or household items must be in good used condition or better.

Indiana and Michigan clients list any college donations \$ \_\_\_\_\_

**Number of Miles driven for charity and not reimbursed** \_\_\_\_\_

**Allowed charity deductions must follow under these guidelines:**

- Must be a 501 c(3) (IRS website that verifies the status of a non-profit: <https://apps.irs.gov/app/eos/>)
  - Churches are not required to register with the IRS so may not be listed.
- Must maintain written proof of donation
- Must have written record from non-profit if \$250 or greater
- Non-cash items must be listed at fair market value. Clothing or household items must be in good used condition or better. Use the best estimate you can as to what the items you donated would sell for if sold to another party. You can also use the link below.
  - Donated Property Value Guide: <https://satruck.org/Home/DonationValueGuide>
- If you donate a car to a non-profit, the organization should provide you with a 1098-C tax form
- If you give money to a non-profit and in return you receive something of value, the value of the property given must be subtracted from the claimed amount.
- If you donate **more than a total of \$500 in non-cash** items, form 8283 must be completed which lists the items donated, whom donated to, and the fair market value.
  - List below the items donated if the total is more than \$500 in non-cash donations. Complete as much information as you can.



Name of Organization

Address

Description of property

Date Given \_\_\_\_\_ Date Acquired \_\_\_\_\_ How acquired \_\_\_\_\_

Original Cost \$ \_\_\_\_\_ Fair Market Value at the time of donation \$ \_\_\_\_\_

Name of Organization

Address

Description of property

Date Given \_\_\_\_\_ Date Acquired \_\_\_\_\_ How acquired \_\_\_\_\_

Original Cost \$ \_\_\_\_\_ Fair Market Value at the time of donation \$ \_\_\_\_\_

Casualty, Disaster, and Theft Losses - Note: Effective January 1, 2018, the only deductible losses are incurred in Federally Declared Disaster Areas. If this applies, complete the information below.

Property description \_\_\_\_\_

Property location \_\_\_\_\_

Name of Federal Declared Disaster Area \_\_\_\_\_

Date property was damaged or stolen \_\_\_\_\_ Cost or other adjusted basis \$ \_\_\_\_\_

Fair Market Value before incident \$ \_\_\_\_\_ Fair Market Value after incident \$ \_\_\_\_\_

Insurance reimbursement \$ \_\_\_\_\_

**Miscellaneous Deductions\***: Subject to the 2% AGI limitation are no longer deductible on the federal return. However, these expenses may still be deductible on state returns for AR, CA, NY, and PA. For use of home, auto mileage, or other job-related expenses, provide information in the appropriate forms: Minister Worksheet or Schedules C, E, or F.

Were any expenses reimbursed by your employer? How much? \_\_\_\_\_

Dues \$ \_\_\_\_\_ Investment expenses \$ \_\_\_\_\_ Job education \$ \_\_\_\_\_ Job seeking \$ \_\_\_\_\_

Legal fees \$ \_\_\_\_\_ Licenses \$ \_\_\_\_\_ Safety equipment \$ \_\_\_\_\_ Subscriptions \$ \_\_\_\_\_

Supplies \$ \_\_\_\_\_ Tax prep fees \$ \_\_\_\_\_ Tools \$ \_\_\_\_\_ Uniforms / work clothing \$ \_\_\_\_\_

Union dues \$ \_\_\_\_\_ Safe deposit boxes \$ \_\_\_\_\_ Other \$ \_\_\_\_\_

\*Unreimbursed business expenses are no longer deductible starting in 2018. Even though not deductible on Schedule A, clergy can still use unreimbursed expenses to lower self-employment income.

Miscellaneous Deductions not subject to a 2% of income limit:

Gambling losses and expenses \$ \_\_\_\_\_

Impairment – related expenses \$ \_\_\_\_\_

Federal estate tax on IRD \$ \_\_\_\_\_ (Income in respect of a decedent)

Loss from box 2, K-1, Form 1065B \$ \_\_\_\_\_

Other deductions or questions:

\*Gambling losses are deductible only up to the number of gambling winnings reported. A log must be kept verifying losses.

\*Work clothing is not deductible if adaptable for everyday wear. Exception for safety equipment, such as steel-toe boots.

\*Expenses to enable individuals who are physically or mentally impaired to work are generally deductible.



**SCHEDULE C (The year 2023)**

**Please do not use this Schedule if you are a minister and you used the Ministerial Worksheet for your ministerial income and expenses. Please Check All Applicable Boxes**

Business Name: \_\_\_\_\_ EIN: \_\_\_\_\_ Set up as LLC

Owned by:      Taxpayer      Spouse      Joint (setup as Qualified Joint Venture)

Principal Business or profession (or enter SIC code if known) \_\_\_\_\_

Business Address: \_\_\_\_\_

Accounting Method:      Cash      Accrual      The business was started or acquired in 2023.

Did you make any payments that would require filing Forms 1099?      Yes      No

If "Yes", did or will the taxpayer file all required Forms 1099?      Yes      No

**Income and Expenses****Income:**

Gross receipts      \$ \_\_\_\_\_

Returns or allowances      \$ \_\_\_\_\_

Other Income      \$ \_\_\_\_\_

Total Income      \$ \_\_\_\_\_

**Expenses:**

Advertising      \$ \_\_\_\_\_

Car and truck expenses (calculate using automobile expenses)      \$ \_\_\_\_\_

Commissions and fees      \$ \_\_\_\_\_

Contract labor (subject to 1099s)      \$ \_\_\_\_\_

Depreciation (if known, if not see section on next page)      \$ \_\_\_\_\_

Employee benefit programs      \$ \_\_\_\_\_

Insurance (other than health insurance)      \$ \_\_\_\_\_

Interest: Mortgage      \$ \_\_\_\_\_

Interest: Other (loans, etc.)      \$ \_\_\_\_\_

Legal and professional fees      \$ \_\_\_\_\_

Office supplies and expenses      \$ \_\_\_\_\_

Pension and profit sharing      \$ \_\_\_\_\_

Rent of property – vehicle, machinery	\$ _____
Rent or lease of office space, building, etc.	\$ _____
Repairs and maintenance	\$ _____
Supplies (not cost of goods)	\$ _____
Taxes and licenses	\$ _____
Travel expenses – (hotels, car, airline, etc., but not meals)	\$ _____
Meals	\$ _____
Utilities	\$ _____
Wages (employees not the owner)	\$ _____
Other expenses (list below)	
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Expenses	\$ _____

### **Cost of Goods:**

Inventory at the beginning of the year	\$ _____
Purchases of all goods for resale	\$ _____
Cost of labor directly related to jobs	\$ _____
Materials and supplies used for jobs	\$ _____
Inventory at end of the year	\$ _____

### **Depreciable Assets:**

Do you have any depreciable assets? (if you are a current client, we should have a list, so only include depreciable assets purchased in 2023). If you are a new client, either include the information below or include the previous year's tax return with depreciation schedule). Depreciable equipment is usually considered items with a life of more than one year.

**Purchased Equipment**

<b><u>Equipment</u></b>	<b><u>Type of Equipment</u></b>	<b><u>Date Purchased</u></b>	<b><u>Cost</u></b>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

**Disposed Equipment**

<b><u>Item</u></b>	<b><u>Disposed or Sold</u></b>	<b><u>Date Disposed</u></b>	<b><u>Sold for?</u></b>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

**Home Office Deduction** (a minister who claims housing allowance or parsonage exclusion, or has an office in the church cannot claim the home office deduction)

Did you operate your business out of your home? If so, is the space you used a space that is regularly used and exclusive to your office (does not need to be enclosed space but cannot be place such as dining room table).

Is your office your principal place of business? (You cannot have an office or business located somewhere else and take this deduction).

I had a home office.

I operate a daycare out of my home.

Number of months office was in the home: \_\_\_\_\_ Total square feet of your home \_\_\_\_\_

**There are two methods to calculate this deduction – choose one or complete and we determine**

Total square feet of your office: \_\_\_\_\_ x \$5.00 = \$ \_\_\_\_\_ deductible amount (up to 300 square feet)

You can also take the full deduction on Schedule A of mortgage interest, insurance, etc.

**OR**

Use the actual expenses: (not needed if you take option 1 above)

Total square feet of your office \_\_\_\_\_ Total square feet of your home or apartment \_\_\_\_\_

Mortgage interest (not deducted on Schedule A) \$ \_\_\_\_\_

Real estate taxes (not deducted on Schedule A) \$ \_\_\_\_\_

Insurance \$ \_\_\_\_\_

Rent \$ \_\_\_\_\_



Repairs and maintenance \$ \_\_\_\_\_

Utilities \$ \_\_\_\_\_

Other Expenses \$ \_\_\_\_\_

Depreciation \$ \_\_\_\_\_

We will call you if we need more information.

**Automobile Expenses – Actual Mileage or Actual Expenses**

(Do not fill out this section for any car expenses already claimed in the Ministerial Worksheet section).

**Auto Expenses:**

When did you place vehicle in service for business purpose? \_\_\_\_\_ Business % Use \_\_\_\_\_

What is the vehicle you used (year, make, and model)? \_\_\_\_\_

**Mileage Claim:** Of the total miles you drove, enter the following miles:

Business miles: \_\_\_\_\_ Parking fees: \$ \_\_\_\_\_ Toll charges \$ \_\_\_\_\_

Commute and Personal miles: \_\_\_\_\_

Was your vehicle available for personal use during off-duty? Y N

Do you or your spouse have another vehicle for personal use? Y N

Do you have evidence to support this deduction? Y N

If yes, is the evidence written? Y N

(There is no deduction for auto expense unless you have an evidence to support it)**Actual Expenses Claim:**

If you want to take actual expenses, or are required to, complete the following. You will still need to complete the Mileage Claim section (above) or state that the vehicle was used 100% for business.

Cost of vehicle: \$ \_\_\_\_\_ Gas: \$ \_\_\_\_\_

Insurance: \$ \_\_\_\_\_ Licenses: \$ \_\_\_\_\_

Oil: \$ \_\_\_\_\_ Repairs: \$ \_\_\_\_\_

Property Taxes: \$ \_\_\_\_\_ Depreciation: \$ \_\_\_\_\_

Lease Payments: \$ \_\_\_\_\_

\*Most of the time, it is more beneficial to use Mileage Claim. You can't switch from Actual Expenses Claim to Mileage Claim if you used Actual Expenses Claim in the first year.

**Please Check All Applicable Boxes**

Taxes \$

Utilities \$ \_\_\_\_\_

Other expenses:

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

Total Expenses \$ \_\_\_\_\_

**Depreciation:** Complete this section only if this property is new or you are a new client. Please send in the depreciation schedule from last year's tax return

Date property purchased \_\_\_\_\_ Date property placed in service \_\_\_\_\_

Purchase price of property \$ \_\_\_\_\_

How much of the price was the cost of the lot / land? \$ \_\_\_\_\_

Has the property been depreciated on past tax returns? Yes No

If yes, what amount has been depreciated? \$ \_\_\_\_\_

How many years has property been depreciated? \_\_\_\_\_

### **Depreciable Assets – Improvements to Property**

Did you make improvements to the property? (if you are a current client, we should have a list, so only include improvements made in 2023. If you are a new client, please include the information below, or preferably include the previous year's tax return with depreciation schedule).

What is a repair, what is an improvement? An improvement that must be depreciated includes anything added or changed to the property that is a "Betterment", an "Adaptation" or a "Restoration" of the property. In effect, if the improvement you made increased the value of the property compared to what it was before the improvement was made, it is probably an improvement and needs to be depreciated. If not, then most likely a repair. Please go to our website at [www.ClergyTaxTeam.com](http://www.ClergyTaxTeam.com) for more information.

### **Improvement to property**

Type of improvement or addition of equipment	Date purchased	Cost
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

### Disposed Equipment

Item	Disposed or Sold	Date Disposed of	Sold for?
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

### Automobile Expenses – Actual Mileage or Actual Expenses

(Do not fill out this section for any car expenses already claimed in the Ministerial Worksheet section).

#### **Auto Expenses:**

When did you place vehicle in service for business purpose? \_\_\_\_\_ Business % Use \_\_\_\_\_

What is the vehicle you used (year, make, and model)? \_\_\_\_\_

**Mileage Claim:** Of the total miles you drove, enter the following miles:

Business miles: \_\_\_\_\_ Parking fees: \$ \_\_\_\_\_ Toll charges \$ \_\_\_\_\_

Commute and Personal miles: \_\_\_\_\_

Was your vehicle available for personal use during off-duty? Y N

Do you or your spouse have another vehicle for personal use? Y N

Do you have evidence to support this deduction? Y N

If yes, is the evidence written? Y N

(There is no deduction for auto expense unless you have evidence to support it)

#### **Actual Expenses Claim:**

If you want to take actual expenses, or are required to, complete the following. You will still need to complete the Mileage Claim section (above) or state that the vehicle was used 100% for business.

Cost of vehicle: \$ \_\_\_\_\_ Gas: \$ \_\_\_\_\_

Insurance: \$ \_\_\_\_\_ Licenses: \$ \_\_\_\_\_

Oil: \$ \_\_\_\_\_ Repairs: \$ \_\_\_\_\_

Property Taxes: \$ \_\_\_\_\_ Depreciation: \$ \_\_\_\_\_

Lease Payments: \$ \_\_\_\_\_

\*Most of the time, it is more beneficial to use Mileage Claim. You can't switch from Actual Expenses Claim to Mileage Claim if you used Actual Expenses Claim in the first year.