Clergy tax organizer (ministers and pastors)

Add-on to the individual organizer, Form 1040

Prepared for the clients of (firm name)

Your name, and your spouse's if filing jointly

Send this with your individual organizer. It covers only what your ministry adds.

Ask your church treasurer for the housing designation and the reimbursement policy before you start.

For every yes, include the paperwork named under the question.

Your ministry

Based on: Publication 517, Ministers

Are you ordained, commissioned or licensed, and by which body? ◯ Yes ◯ No

Name of each church or organization that paid you, and your position

Did you receive a Form W-2 from a church or ministry? ◯ Yes ◯ No
If yes, send: Every Form W-2 for the year

Did the church withhold income tax under a voluntary agreement? ◯ Yes ◯ No
If yes, send: The withholding agreement or Form W-4 given to the church

Has the IRS granted you a Form 4361 exemption from self-employment tax? ◯ Yes ◯ No
If yes, send: The copy of Form 4361 the IRS returned to you, showing the exemption granted

If not, are you thinking of applying, and in which year did you first have $400 or more of net self-employment earnings, partly from ministry? ◯ Yes ◯ No
If yes, send: Prior-year returns showing self-employment earnings

Did you ever elect Social Security coverage as a minister, for example on Form 2031? ◯ Yes ◯ No
If yes, send: A copy of the election, if you have one

Housing allowance

Based on: Publication 517, Exclusion of Rental Allowance and Fair Rental Value of a Parsonage

Did the church designate a housing allowance before paying it? ◯ Yes ◯ No
If yes, send: Board minutes, contract or budget showing the amount and date

Amount designated for the year, and the amount actually paid to you

Do you live in a parsonage provided by the church? ◯ Yes ◯ No
If yes, send: Church letter with the fair rental value and any utilities paid

Do you own your home? ◯ Yes ◯ No
If yes, send: Mortgage statements and Form 1098; Property tax bill; Homeowners insurance statement

Do you rent your home? ◯ Yes ◯ No
If yes, send: Lease and total rent paid

Utilities, furniture, repairs and upkeep paid for the home this year

Do you have an estimate of the home's fair rental value, furnished, with utilities? ◯ Yes ◯ No
If yes, send: Rental listings for similar homes or an appraisal

Fees and other ministry income

Based on: Publication 517, Income Items; Schedule C

Did you receive fees for weddings, funerals, baptisms or other services? ◯ Yes ◯ No
If yes, send: List of each fee with date and amount

Were you paid for guest preaching, speaking or teaching? ◯ Yes ◯ No
If yes, send: Forms 1099-NEC received; Invitation or payment records

Did the church pay you an extra amount toward your self-employment tax? ◯ Yes ◯ No
If yes, send: Church statement of the amount

Expenses tied to those fees: travel, mileage, books, robes

Reimbursements and retirement

Based on: Publication 517, Accountable plans; Publication 571

Did the church reimburse your expenses under a written accountable plan? ◯ Yes ◯ No
If yes, send: The church reimbursement policy

Did the church pay you a car, book or phone allowance without receipts? ◯ Yes ◯ No
If yes, send: Amount of each allowance for the year

Did you put money into a 403(b) or denominational pension plan? ◯ Yes ◯ No
If yes, send: Year-end plan statement

Are you retired and receiving a pension designated as a housing allowance? ◯ Yes ◯ No
If yes, send: Form 1099-R; Plan letter stating the designated amount

Payments made during the year

Based on: Form 1040-ES

Did you make estimated tax payments for the year? ◯ Yes ◯ No
If yes, send: Date and amount of each payment, with confirmations

Did you have last year's overpayment applied to this year? ◯ Yes ◯ No
If yes, send: Prior-year return

Anything else your preparer should know