

# Ministry Related Expenses

**Admissions and Tickets** must relate to your job description and be actually used by you in the counseling and teaching you do. Make notes as to what you learned from the movie, concert, etc. and how it could be used on "the job." The best example of this is when you keep a file with the receipt and notes you made about the movie, concert, etc. that you could use in a teaching.

These deductions are without a doubt in the gray area and require documentation if you are audited.

Live Concerts	\$ _____
Movies	_____
Plays	_____
Video Rentals	_____
Video Purchase	_____
DVD Purchase	_____

**Auto Expense** is deductible as long as you document your mileage. Keep a daily log of your business mileage (where, who and how many miles). Use your appointment book. If you have not kept good records, start now and reconstruct for last year. Your mileage from home to church and back home is commuting and is not deductible.

Airport	_____
Conferences	_____
Education	_____
Entertainment	_____
Hospital visitation	_____
Library/Research	_____
Meetings	_____
Speaking	_____
Travel	_____

**Books** used for research, teaching, etc. This can include secular books if they are used in your teaching or ministering. The best documentation you can have are notes on how you used the book in a teaching.

Amount \_\_\_\_\_

**Cable TV** is not for everyone. When you have children, the question is, "How often do you watch TV?" To be deductible you should be watching stations you cannot get on regular TV (i.e., CNN and CBN) and that you use some of what you see in teaching or counseling.

Monthly Cable Fee \_\_\_\_\_

**Camera and Film** if used for church activities exclusively. Probably not deductible if you have small children.

Camera \_\_\_\_\_  
Film \_\_\_\_\_

**Christmas Cards** sent to church members.

Cards \_\_\_\_\_  
Postage \_\_\_\_\_

**Computer and Computer Supplies** is a hard deduction to get now. If you are an employee, a computer is only deductible if your employer required you to purchase it.

Computer \_\_\_\_\_  
Supplies \_\_\_\_\_  
Software \_\_\_\_\_

**Convention Expenses** are deductible as long as it is ordinary and necessary for you to attend.

Lodging \_\_\_\_\_  
Meals \_\_\_\_\_  
Registration \_\_\_\_\_  
Travel \_\_\_\_\_

**Credit Card Membership Fee** is allowed if that credit card is used exclusively for church related purchases.

Amount \_\_\_\_\_

**Education Expenses** are deductible if they (1) do not qualify you for a new trade or profession, (2) improve and maintain your skill on the job and (3) are not part of the minimum requirements of your job.

Books \_\_\_\_\_  
Parking \_\_\_\_\_  
Supplies \_\_\_\_\_

Tuition

\_\_\_\_\_

**Entertainment** includes meals out and meals in your home where "business" is discussed. For most ministers, counseling of some type happens when you are out with members of your church. To be deductible, you must pay the entire cost of the meal. If you split the check at a restaurant, none of it is deductible. You must keep records of who you took out, what was discussed and the receipt if it is more than \$75. If you did not keep detailed records, estimate what you spent below.

Restaurant - Breakfast	_____
Lunch	_____
Dinner	_____
At Home - Lunch	_____
Dinner	_____
Small Groups	_____
Staff	_____
Christmas	_____

**Equipment Rental** that is used for church business. Amount \_\_\_\_\_

**Gifts** to members of your church are limited to \$25 per person or couple. This includes birthdays, showers, anniversary, Christmas, etc. Many times you send cards for birthdays, anniversaries and births - these are deductible.

Amount \_\_\_\_\_

**Internet** used for business Amount \_\_\_\_\_

**License** Amount \_\_\_\_\_

**Music**, as long as it is used by you on the job. A youth pastor is the best example of someone who qualifies for these expenses (i.e., knowing the words to secular as well as Christian music and being able to explain to youth the impact of listening to certain music).

CDs	_____
Cassettes	_____
Sheet Music	_____
Blank Tapes	_____

**Music Lessons** are deductible if you use your musical skills on your job. Some of your congregation may even encourage this expenditure.

Amount \_\_\_\_\_

**Office Supplies** Amount \_\_\_\_\_

**Parking** while at conferences, seminars, hospital visitation, library, prayer meetings, schools, airports (while traveling on business), etc.

Amount \_\_\_\_\_

**Piano Tuning** Amount \_\_\_\_\_

**Postage** used for church related mail. Amount \_\_\_\_\_

**Seminars** Amount \_\_\_\_\_

**Subscriptions** if they help you on the job and you use the information in teaching or counseling. The newspaper only if you would not buy it except for the fact you are in ministry and need to keep current with the culture and world events.

Magazines \_\_\_\_\_  
Newspapers \_\_\_\_\_  
Newsstand Purchases \_\_\_\_\_

**Telephone** expense is only for toll calls. Amount \_\_\_\_\_

**Travel** can be deducted if the primary purpose of the trip is ministry related. A small amount of personal pleasure is O.K. Traveling to visit is generally never deductible. Keep good records of the amount of time spent on business.

Airfare \_\_\_\_\_  
Lodging \_\_\_\_\_  
Meals \_\_\_\_\_  
Taxi \_\_\_\_\_  
Tips \_\_\_\_\_

**Questions you have on your taxes:**

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