

The Tax Specialists
9036 Reseda Blvd., Suite 203
Northridge, CA 91324
Tel: (818) 993-0045
Fax: (818) 993-5512
E-mail: taxspecs@aol.com

February 2007

Dear Missionaries,

The enclosed 2006 tax questionnaire will assist you in collecting and reporting information necessary for me to properly prepare your 2006 income tax returns. Please complete the organizer sheets as appropriate and attach supporting documentation where necessary.

For the Missionaries that are employed through Foursquare Missions, Jackie Miller at FMI, will forward your income statements directly to me. Unless otherwise noted, I will send your completed returns to Jackie for her to forward on to you.

All other Missionaries, please include all income and tax statements with the completed organizer either by Fed Ex, fax or scan the statements and e-mail them attached to this questionnaire back to me. If someone is handling your finances in the states, you can instruct them to forward your statements, etc. to me.

I am looking forward to serving you again this year and helping you take full advantage of all of the new tax laws and court cases. Thank you for your help in the completion of the questionnaire. Please contact me if you need further assistance.

Best wishes to you and your family,

Denise Mozee, E.A.

P.S. For those who have unreimbursed expenses, I have included a ministry and vehicle expense worksheet that has a list of common deductions for those items.

2006 MISSIONARY INCOME TAX DATA

A. MARITAL TAX STATUS: Single; Married/Joint Return; Married/Separate Returns

B. TAXPAYER

Full Name _____ Birthdate: _____

Social Security No. _____ Yes No

Citizenship _____ If not U.S., do you have a "green card"? Yes No

Occupation: Minister serving as missionary; Lay missionary

Are you exempt from self-employment tax on ministry income because you filed exemption claim Form 4361? Yes No

C. SPOUSE OF TAXPAYER

(If filing joint return)

Full Name _____ Birthdate: _____
(as printed on your Social Security card)

Social Security No. _____ Yes No

Citizenship _____ If not U.S., do you have a "green card"? Yes No

Occupation: _____ Minister serving as missionary; _____ Lay missionary

Are you exempt from self-employment tax on ministry income because you filed exemption claim Form 4361? Yes No

D. DEPENDENT CHILDREN – List below those dependent children who lived with you in 2006.

Full Name (as printed on your Social Security card)	Social Security Number	Birthdate	Did child have income \$800 or more?	Number of months lived in home in 2006?
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

E. OTHER DEPENDENTS

Did you have other dependents that had less than \$800 of taxable income in 2006 and for whom you contributed more than one-half of their support? Yes No

If "Yes," show (a) full name of the person, (b) their relationship to you, (c) their social security number, and (d) which months they lived

with you on the last page.

F. RETIREMENT CONTRIBUTIONS

Did you (and/or your spouse if filing jointly) make any contributions to a retirement account in 2006? If **yes**, show details on last page. Yes No

G. FOREIGN BANK ACCOUNTS

Did you have any personal bank accounts **outside** the U.S. in 2006? Yes No

Did you have signature authority on any bank accounts **outside** the U.S. that are owned by International Church of the Foursquare Gospel in 2006? Yes No

Did you have signature authority on any bank accounts **outside** the U.S. that are owned by someone other than ICFC (such as a national church) in 2006? Yes No

H. FOREIGN LOCATIONS(S)

Please complete for all foreign locations where you lived in 2006?

	First Location	Second Location
Street & City		
Country		
How long have you had a home in this country?	From: To:	From: To:
How long at this address?	Since:	Since:
What type(s) of visa did you have for this country in 2006?		
What was the average local monthly rental value of home in U.S. dollars during 2006?		
What percentage of floor space was used exclusively for ministry purposes?		

I. TIME IN U.S.

When did you last reside in the U.S. for other than furlough purposes? _____

Were you in the U.S. in 2006 for furlough purposes? Yes No

If "yes," where was your furlough "residence"? _____

Amount received by: Yourself Your Spouse**1. INCOME FROM FOURSQUARE OR OTHER CHURCH SPONSERED MISSIONS** All compensation as shown on Form(s) W-2 and accompanying memo**2. OTHER MINISTRY INCOME AS GUEST SPEAKER, FOR WEDDINGS, ETC** Earned **in California** Earned **in another state**

NOTE: Itemize by State, month and amount on last page.

3. INCOME FROM OTHER SOURCES (Show details on last page or an attachment) Salary from other employer(s) for work performed outside U.S. Salary from other church employer(s) for work performed in U.S.

NOTE: Itemize by State, date and amount and attach Form(s) W-2.

 Salary from non-church employer(s) for work performed **in U.S.**

NOTE: Itemize by State, date and amount and attach Form(s) W-2.

 Interest (Attach Forms 1099) Dividends (Attach Forms 1099) Refund in 2006 of State income tax paid in 2005 or earlier Business income from other than ministry, including farm income Gain or loss from disposition of a principal residence Gain or loss from disposition of other investments and properties Rents Royalties Income from partnerships, estates, and trusts

NOTE: Show name and taxpayer identification number of each payer.

 Unemployment compensation benefits Social security retirement benefits Pension, Keogh, IRA or annuity distributions Other income

N. ITEMIZED DEDUCTIONS

Did you (or your spouse, if filing jointly):

- A. Work in the U.S. at anytime during 2006? ___ Yes ___ No
- B. Spend more than 5 months in the U.S. during 2006? ___ Yes ___ No
- C. Have more than \$8,450 (if single) or \$16,900
(if married or filing jointly) of income from sources
other than Foursquare Missions International? ___ Yes ___ No

If you answered “**Yes**” to any one of the three questions above, please complete items 1 through 8 below. This is necessary since the Foreign Earned Income Exclusion may not eliminate **all** of your income tax liability.

1. CASH CONTRIBUTIONS \$ _____
2. OTHER-THAN-CASH CONTRIBUTIONS \$ _____
(Itemize on the last page)

NOTE: Do not list in items 3 through 7 below any payments for which you received reimbursement. If more space is needed, use last page or a separate sheet of paper.

	Amount	Paid For	Paid To
3. MEDICAL & DENTAL EXPENSES	_____	_____	_____
4. TAXES	_____	_____	_____
5. INTEREST PAYMENTS	_____	_____	_____
6. CASUALTY & THEFT LOSSES	_____	_____	_____
7. MISC. EXPENSES	_____	_____	_____

**O. SELF –EMPLOYMENT
TAX DEDUCTIONS**

NOTE: This section is only for ministers who are required to pay self-employment type U.S. social security tax.

1. List all **unreimbursed** 2006 expenses that relate to your **salaried ministry** as a missionary. (Do not include any tithes you applied to ministry expenses.)

	<u>Yourself</u>	<u>Your Spouse</u>
Paid for _____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

2. If you showed any “**other ministry income as a guest speaker, for weddings, etc.**” in Section M.2, list all 2006 **unreimbursed** expenses that relate to that income.

	<u>Yourself</u>	<u>Your Spouse</u>
Paid for _____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

3. If you showed any “**salary from other church employers**” in Section M.3, list all 2006 **unreimbursed** expenses that relate to that income.

	<u>Yourself</u>	<u>Your Spouse</u>
Paid for _____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

