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<p style="text-align: center;"><i>CLERGY INCOME TAX PREPARATION CHECKLIST</i></p>
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Unreimbursed Business Expenses:

- _____ 1. Reference Materials (Books, CDs, DVDs)
- _____ 2. Props and handouts for Children's Sermons
- _____ 3. Professional Development (Seminars, Conferences, Courses)
- _____ 4. Conventions
- _____ 5. Tax Counsel & Assistance
- _____ 6. Legal Fees (Business Related)
- _____ 7. Office Supplies
- _____ 8. Office Furniture
- _____ 9. Office Equipment
- _____ 10. Copying Expense
- _____ 11. Postage & Shipping (Including FedEx)
- _____ 12. Rent of Storage Space
- _____ 13. Rent of Equipment (Copy Machines, Fax Machines, etc.)
- _____ 14. Repairs to Office
- _____ 15. Repairs to Equipment
- _____ 16. Supplies other than Office Supplies
- _____ 17. Camera repairs & film
- _____ 18. Insurance (Professional Liability)
- _____ 19. Travel Expense (Lodging-Business Trips Out of Town)
- _____ 20. Meals (Ministry Related or While Out of Town on Business)
- _____ 21. Entertainment (Ministry Related)
- _____ 22. Business Telephone Line or Fax Line
- _____ 23. Cell Phone (Allocate Appropriate Portion for Business Use)
- _____ 24. Business Long Distance Calls
- _____ 25. Internet (Allocate Appropriate Portion for Business Use)

- _____ 26. Business Gifts (\$25 max)
- _____ 27. Professional Dues
- _____ 28. Professional Journals
- _____ 29. Business Publications
- _____ 30. Computer supplies
- _____ 31. Business Cards & Stationary
- _____ 32. Robes & Related Clergy Apparel
- _____ 33. Cleaning & Laundering of Robes & Related Clergy Apparel
- _____ 34. Parking Fees (Business Travel or Professional Development)

To qualify as deductions, above expenses must be for unreimbursed business purposes.

The importance of documentation cannot be overemphasized. Keep your receipts and cancelled checks. Log your deductions in an appointment book or diary.

Housing Expenses for computing Housing Exclusion:

- _____ 1. Mortgage Payments
- _____ 2. Rent
- _____ 3. Utilities
- _____ 4. Homeowners or Renters Insurance
- _____ 5. Real Estate Taxes
- _____ 6. Furnishings and Appliances
- _____ 7. Repairs and Remodeling
- _____ 8. Yard Maintenance and Improvements
- _____ 9. Maintenance Items (Pest Control, Inc.)

GENERAL QUESTIONS

- _____ 1. Amount of Housing Exclusion (Normally in Box 14 of Form W-2)
- _____ 2. Compensation Summary from Conference or Church or whatever body sets your salary (if available).
- _____ 3. Did you opt out of social security? If so, please provide form 4361 unless we already have it on file.
- _____ 4. Do you have an Accountable Reimbursement Plan? Amount?

AUTO EXPENSES

OPTION 1: Depreciate vehicle and claim business percentage of gas, oil, repairs, insurance, washes, and other operating expenses of owning and operating the vehicle.

Note: To depreciate the vehicle, you will need the original cost and date purchased. If you already own the vehicle when you begin using it for business, you will need the fair market value as of the date you began using it for your business.

OPTION 2: Standard mileage rate for 2025 was 70 cents per mile for all business miles. You have the option of using the standard mileage rate regardless of whether you purchase or lease the vehicle.

Under either option, you will need to report the following:

- _____ 1. Total miles the vehicle was driven during the year.
- _____ 2. Business miles the vehicle was driven during the year.
- _____ 3. Average daily round trip commuting miles.
- _____ 4. Total commuting miles for the year.