

Basic Checklist for Ministers

General Information:

- Last year's tax return and amount paid for preparing the tax return (New Clients only)
- Copy of your driver's license or other government issued ID for you and spouse (if applicable)
- Social Security Numbers and birth dates for everyone on your tax return and copy of SS Card for new family members.
- Housing/Parsonage Allowance Expense Form if **actual** amount is not printed on W-2 * **Do not include expenses from a home that you are renting to someone else on your Parsonage Report to your conference/church. Those expenses are reported separately on your tax return (and usually give you a larger deduction). If you have a 2nd home that is actively on the market to sale and is not rental property, include those expenses on your Parsonage Report. Give us a call if you need further clarification.**

Income Documents to Provide (if applicable):

- All W-2 forms for you & your spouse (if applicable)
- All forms that say 1099 including the following:
 - 1099-MISC – other income
 - 1099-NEC – self-employment income
 - 1099-R – Retirement and IRA withdrawals
 - 1099-INT – Interest earned on bank account
 - 1099-DIV – Dividend income
 - 1099-B – Capital gains from sale of stocks
 - 1099-G – Government payments such as unemployment income or state tax refunds
 - 1099-C – Cancelled debt income
 - 1099-SA – Health Savings Accounts
 - SSA-1099 – Social Security Income
- Any forms that say Schedule K-1

Potential Deductions and Credits:

- Child Care Provider's Name, Address, Federal ID# and Amount Paid for each dependent child under age 14.
- Contributions you made to IRAs or other retirement plans.
- All Medical Insurance Forms that say 1095 including 1095-A (from Market Place), 1095-B, and 1095-C
- Out of Pocket medical expenses such as doctors, dentists, hospital, medicines, eyeglasses, pretax insurance, etc.
- All Forms that say 1098 including the following:
 - Form 1098-INT – Shows mortgage interest and real estate taxes paid (if mortgage is paid off, list property taxes paid) * **Ministers are allowed to "double dip" on mortgage interest & property taxes.**
 - Form 1098-E – Student Loan Interest Paid
 - Form 1098-T – College Tuition Paid for you, your spouse, or children (include books/supplies for undergraduates)
- Personal Property taxes paid on vehicle registration (if applicable in your State)
- Charitable Contributions – including the following:
 - Amounts donated to houses of worship, schools or other charitable organizations
 - Records of non-cash charitable donations
 - Number of miles you drove for charitable purposes
- Un-reimbursed Business Expenses including the following. * **This does not reduce Federal tax but does reduce SS Tax.**
 - Books, supplies, sermon helps, evangelism materials
 - Ministerial Robe and Cleaning
 - Phone/Fax
 - Seminar/Workshops/Continuing Education
 - Business Miles – provide date car purchased, make & model, total mile driven for year, and business miles driven
 - Travel (lodging, plane, taxi, Uber/Lyft – do not include meals)
 - Meals (luncheons, meetings, and meals while traveling – **DO NOT include Entertainment**)

Other Income and Expenses:

- Rental income and expenses
- Jury duty, Gambling/Lottery winnings, alimony received or paid, Cryptocurrency (i.e. Bitcoin) sales, etc.

Note: *If you are self-employed or have a small business, please request a basic checklist for small businesses.*

****Visit us on the web at etfsUSA.com for year-end tax tips and more information for ministers****