

# South Beach Tax and Financial Services

## Clergy (including Retirees) Work Sheet

Name \_\_\_\_\_ Tax Year \_\_\_\_\_

| DEFINITION   | PART D-EMPLOYEE PROFESSIONAL EXPENSES   |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
|--|---|----------------------|----------------|---|----|-----------------------------|---|---------------------|----|--------------------------------|-----------|----------------|---|--------------------------------|-------------------------------------|--|--|------------------------------------|------|-----|--------------------------------------|----------------------------------|------|-------------------------|-----|--------------------|------------------------|-----|--|-----------------------------------|------------|-----|---------------------------------|-----|--|---|-----|--|--|-----|--|--|--------------------------|-----|--|--|-----|-----|--|--|--|----------------------------|-----|--|
| <ul style="list-style-type: none"> <li>• Must be compensated by a religious organization (as described in 501 (c)(3) for services as a minister, priest, rabbi, cantor, Christian Science Reader, etc., ordained, commissioned, or licensed to conduct religious worship or ministrations of pastoral functions.</li> <li>• Retired clergy persons qualify if pension paid by church. Omit Part D.</li> <li>• Persons performing voluntary services and ministerial students do <b>NOT</b> qualify.</li> </ul>   | <ul style="list-style-type: none"> <li>• List expenses of transportation (A-32) and travel, entertainment, and meals (A-20) ON IRS FORM 2106. List other expenses (regardless of effect of 2% limit) on lines 23 thru 34 below. The total (Line 35) will be carried to Form 2106 via W/S A-99.</li> <li>• Enter reimbursement from an accountable plan only on Form 2106.</li> <li>• The expenses below are reduced if there is exempt income (parsonage allowance).</li> </ul>   |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| <ul style="list-style-type: none"> <li>• If Self-Employed: The Business/Activity Code is <b>813000 (Sch. C, item B)</b></li> </ul>   | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Educational expenses</td> <td style="width: 10%; text-align: center;">A-16</td> <td style="width: 10%; text-align: center;">23.</td> <td style="width: 20%;"></td> </tr> <tr> <td>Employment seeking expenses</td> <td style="text-align: center;">A-17</td> <td style="text-align: center;">24.</td> <td></td> </tr> <tr> <td>Meetings &amp; Conventions</td> <td style="text-align: center;">M-1</td> <td style="text-align: center;">25.</td> <td></td> </tr> <tr> <td>Professional dues and expenses</td> <td></td> <td style="text-align: center;">26.</td> <td></td> </tr> <tr> <td>Robes, Vestments, Uniforms</td> <td style="text-align: center;">A-11</td> <td style="text-align: center;">27.</td> <td></td> </tr> <tr> <td>Supplies, Books and Publications</td> <td style="text-align: center;">A-10</td> <td style="text-align: center;">28.</td> <td></td> </tr> <tr> <td>Telecommunications</td> <td style="text-align: center;">A-9</td> <td style="text-align: center;">29.</td> <td></td> </tr> <tr> <td>Other</td> <td></td> <td style="text-align: center;">30.</td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">31.</td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">32.</td> <td></td> </tr> <tr> <td>Subtotal - Lines 23 thru 32</td> <td></td> <td style="text-align: center;">33.</td> <td></td> </tr> <tr> <td>Reduction - Line 19 divided by line 4x line 33</td> <td></td> <td style="text-align: center;">34.</td> <td style="text-align: center;">(            )</td> </tr> <tr> <td>Total - Line 33 less 34 (to W/s A-99, "C-6")</td> <td></td> <td style="text-align: center;">35.</td> <td></td> </tr> </table> | Educational expenses | A-16           | 23.   |    | Employment seeking expenses | A-17  | 24.                 |    | Meetings & Conventions         | M-1       | 25.            |   | Professional dues and expenses |                                     | 26.  |  | Robes, Vestments, Uniforms         | A-11 | 27. |                                      | Supplies, Books and Publications | A-10 | 28.                     |     | Telecommunications | A-9                    | 29. |  | Other                             |            | 30. |                                 |     |  | 31.   |     |  |  | 32. |  | Subtotal - Lines 23 thru 32  |                          | 33. |  | Reduction - Line 19 divided by line 4x line 33 |     | 34. | (            )                           | Total - Line 33 less 34 (to W/s A-99, "C-6") |  | 35.                        |     |  |
| Educational expenses   | A-16  | 23.                  |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Employment seeking expenses  | A-17  | 24.                  |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Meetings & Conventions   | M-1   | 25.                  |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Professional dues and expenses   |   | 26.                  |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Robes, Vestments, Uniforms   | A-11  | 27.                  |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Supplies, Books and Publications   | A-10  | 28.                  |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Telecommunications   | A-9   | 29.                  |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Other  |   | 30.                  |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
|  |   | 31.                  |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
|  |   | 32.                  |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Subtotal - Lines 23 thru 32  |   | 33.                  |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Reduction - Line 19 divided by line 4x line 33   |   | 34.                  | (            ) |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Total - Line 33 less 34 (to W/s A-99, "C-6")   |   | 35.                  |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| PART A - CLERGY INCOME   | PART E - SELF EMPLOYMENT TAX  |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Taxable base compensation</td> <td style="width: 10%; text-align: center;">1.</td> <td style="width: 30%;"></td> </tr> <tr> <td>Amt. designated &amp; paid as housing allowance</td> <td style="text-align: center;">2.</td> <td></td> </tr> <tr> <td>Reimbursement for S.E. tax, auto, etc. (If taxable due to non-accountable plan)</td> <td style="text-align: center;">3.</td> <td></td> </tr> <tr> <td><b>Total of Lines 1 thru 3</b></td> <td style="text-align: center;"><b>4.</b></td> <td></td> </tr> </table> <p>If an employee <input type="radio"/>, enter Line 4 on Form 1040, Line 7 ("wages") or if Pensioner <input type="radio"/>, on W/S 1-7 as a "pension". (If the common law employer/employee tests are met, compensation must be reported as wages regardless of whether Form W-2 or 1099 is furnished (Rev. Rul. 80-110). If self-employed <input type="radio"/>, carry line 4 plus line 5 to Schedule C, Line 1</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Speaking engagements, fees for Baptisms, Weddings, Funerals, other Honorarium</td> <td style="width: 10%; text-align: center;">5.</td> <td style="width: 30%;"></td> </tr> </table> <ul style="list-style-type: none"> <li>• Enter Line 5 on IRS Schedule C, line 1</li> </ul>  | Taxable base compensation   | 1.                   |                | Amt. designated & paid as housing allowance | 2. |                             | Reimbursement for S.E. tax, auto, etc. (If taxable due to non-accountable plan) | 3.                  |    | <b>Total of Lines 1 thru 3</b> | <b>4.</b> |                | Speaking engagements, fees for Baptisms, Weddings, Funerals, other Honorarium | 5.                             |                                     | <p style="text-align: center;"><b>Determine correct status by checking one of the Boxes U-Z</b></p> <p>U. <input type="checkbox"/> I am a retired clergy person ; income is a pension</p> <p>V. <input type="checkbox"/> I am a member of a religious order and have taken a vow of poverty</p> <p>W. <input type="checkbox"/> I have filed Form 4361 to elect out of Social Security (and have not revoked that election)</p> <p>X. <input type="checkbox"/> I have received an "approved" Form 4029 from IRS and have elected out of Social Security (and have not revoked it)</p> <p style="margin-left: 20px;">*If IRS has approved exemption from SE tax via Form 4361 or Form 4029 AND clergy person has no other income subject to SE tax (i.e., from nonclergy sources):<br/>*Omit Sch. SE and write "Exempt-Form 4361" OR "Exempt-Form 4029" (as applicable) on Form 1040, Line 57.</p> <p>Y. <input type="checkbox"/> This is my first or second year of services as a clergy person in which I have \$400 or more of net earnings from self-employment (any part of which were from the ministry). I have not yet elected out of Social Security.</p> <p>Z. <input type="checkbox"/> This is my third or later year of services as a clergy person and I have not elected out of Social Security</p> <p>* If Y or Z is checked, compute SE income adjustment below.</p> |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Taxable base compensation  | 1.  |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Amt. designated & paid as housing allowance  | 2.  |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Reimbursement for S.E. tax, auto, etc. (If taxable due to non-accountable plan)  | 3.  |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| <b>Total of Lines 1 thru 3</b>   | <b>4.</b>   |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Speaking engagements, fees for Baptisms, Weddings, Funerals, other Honorarium  | 5.  |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| PART B - HOUSING ALLOWANCE   | <p><b>Revocation-</b> For the period 1/1/2000 to 4/15/2002 (or extended due date of 2001 return) for a calendar year taxpayer, a member of the clergy, who had in effect an exemption</p>   |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| <ul style="list-style-type: none"> <li>• See the Pursuit of Excellence, chapter 15.4.5.7, for limitation re: Fair rental value, generally effective after 12-31-2001</li> </ul> <p>Actual current expenditures for Housing for Self &amp; Family.<br/>Check if housing provided in kind by employing body <input type="checkbox"/></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Rental paid or FRV of housing provided</td> <td style="width: 10%; text-align: center;">6.</td> <td style="width: 30%;"></td> </tr> <tr> <td>Down payment on housing purchased, current</td> <td style="text-align: center;">7.</td> <td></td> </tr> <tr> <td rowspan="2">Monthly payments on housing purchased</td> <td style="text-align: center;">Principal reduction</td> <td style="text-align: center;">8.</td> </tr> <tr> <td style="text-align: center;">Interest</td> <td style="text-align: center;">9.</td> </tr> <tr> <td>Property taxes</td> <td style="text-align: center;">10.</td> <td></td> </tr> <tr> <td>Utility services and fuel purchased</td> <td style="text-align: center;">11.</td> <td></td> </tr> <tr> <td>Insurance on dwelling and contents</td> <td style="text-align: center;">12.</td> <td></td> </tr> <tr> <td>Furnishings and appliances purchased</td> <td style="text-align: center;">13.</td> <td></td> </tr> <tr> <td>Repairs and maintenance</td> <td style="text-align: center;">14.</td> <td></td> </tr> <tr> <td>Other costs of housing</td> <td style="text-align: center;">15.</td> <td></td> </tr> <tr> <td><b>Total of lines 6 thru 15 *</b></td> <td style="text-align: center;"><b>16.</b></td> <td></td> </tr> <tr> <td>Housing allowance from Line 2 *</td> <td style="text-align: center;">17.</td> <td></td> </tr> <tr> <td>Fair rental value of Taxpayer's housing (include furnishings and appurtenances such as a garage) plus cost of utilities *</td> <td style="text-align: center;">18.</td> <td></td> </tr> <tr> <td>Housing Exclusion (IRCode section 107) Smaller of Lines 16, 17 or 18</td> <td style="text-align: center;">19.</td> <td></td> </tr> </table> <ul style="list-style-type: none"> <li>• If an employee or pensioner, carry Line 19 to W/S I-4. If self-employed, carry Line 19 to IRS Schedule C, Line 48 to deduct the excludable portion. See Part E of this W/S for S.E. tax.</li> </ul> | Rental paid or FRV of housing provided  | 6.                   |                | Down payment on housing purchased, current  | 7. |                             | Monthly payments on housing purchased   | Principal reduction | 8. | Interest                       | 9.        | Property taxes | 10.   |                                | Utility services and fuel purchased | 11.  |  | Insurance on dwelling and contents | 12.  |     | Furnishings and appliances purchased | 13.                              |      | Repairs and maintenance | 14. |                    | Other costs of housing | 15. |  | <b>Total of lines 6 thru 15 *</b> | <b>16.</b> |     | Housing allowance from Line 2 * | 17. |  | Fair rental value of Taxpayer's housing (include furnishings and appurtenances such as a garage) plus cost of utilities * | 18. |  | Housing Exclusion (IRCode section 107) Smaller of Lines 16, 17 or 18 | 19. |  | <p style="text-align: center;"><b>Employee (not exempt from SE tax)</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Compensation from Line 4</td> <td style="width: 10%; text-align: center;">36.</td> <td style="width: 30%;"></td> </tr> <tr> <td>Depreciation (Form 4562 for this activity)</td> <td style="text-align: center;">37.</td> <td></td> </tr> <tr> <td>2106 expenses (before line 34 reduction)</td> <td style="text-align: center;">38.</td> <td></td> </tr> <tr> <td>Combine Lines 36, 37, &amp; 38</td> <td style="text-align: center;">39.</td> <td></td> </tr> </table> <p>• Enter Line 39 amount in IRS Sch. SE, Line 2.<br/>This is the total employee SE tax base.</p> | Compensation from Line 4 | 36. |  | Depreciation (Form 4562 for this activity)     | 37. |     | 2106 expenses (before line 34 reduction) | 38.  |  | Combine Lines 36, 37, & 38 | 39. |  |
| Rental paid or FRV of housing provided   | 6.  |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Down payment on housing purchased, current   | 7.  |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Monthly payments on housing purchased  | Principal reduction   | 8.                   |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
|  | Interest  | 9.                   |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Property taxes   | 10.   |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Utility services and fuel purchased  | 11.   |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Insurance on dwelling and contents   | 12.   |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Furnishings and appliances purchased   | 13.   |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Repairs and maintenance  | 14.   |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Other costs of housing   | 15.   |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| <b>Total of lines 6 thru 15 *</b>  | <b>16.</b>  |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Housing allowance from Line 2 *  | 17.   |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Fair rental value of Taxpayer's housing (include furnishings and appurtenances such as a garage) plus cost of utilities *  | 18.   |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Housing Exclusion (IRCode section 107) Smaller of Lines 16, 17 or 18   | 19.   |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Compensation from Line 4   | 36.   |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Depreciation (Form 4562 for this activity)   | 37.   |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| 2106 expenses (before line 34 reduction)   | 38.   |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| Combine Lines 36, 37, & 38   | 39.   |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| PART C - LIMITATIONS ON INTEREST AND TAX DEDUCTIONS  | Self-Employed ( not exempt from SE tax)   |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |
| <p><b>NOTE:</b></p> <p>* Congress retroactively repealed the limitations on the parsonage interest and tax deductions in the '86 Reform Act. There is now granted a full deduction of mortgage interest and property taxes even if a non-taxable parsonage allowance is received by the taxpayer.</p>  | <ul style="list-style-type: none"> <li>• Include amount on Line 19 (as positive amount) on IRS Sch. SE, Line 2 along with the net profit (loss) from the Sch. C.</li> </ul>   |                      |                |   |    |                             |   |                     |    |                                |           |                |   |                                |                                     |  |  |                                    |      |     |                                      |                                  |      |                         |     |                    |                        |     |  |                                   |            |     |                                 |     |  |   |     |  |  |     |  |  |                          |     |  |  |     |     |  |  |  |                            |     |  |