STATEMENT OF CLERGY INCOME

NAME _____ SSN _____

Answer questions A, B, and C below. If A and B or C are yes, the client is eligible to exclude qualified housing benefits. Complete all applicable parts of worksheet. If A and C are yes or the client filed Form 4361 to exempt clergy income from SE tax, check this box ☐ and don't complete Part V. If A is yes and B and C are no, the housing benefits must be included in income and cannot be excluded. In any case, Part III may be used to allocate clergy professional expenses between wages and Schedule C income if the client has both.

A. Did the client receive a housing allowance or rent- free lodging as part of his or her compensation for performing religious duties? ☐ Yes ☐ No

B. Is the client authorized to and did actually perform duties of an ordained, licensed, or commissioned clergy member or a rabbi? ☐ Yes ☐ No

C. Is the client retired and receiving the rental allowance or rent- free lodging for past services as an ordained, licensed, or commissioned clergy member or are a rabbi? ☐ Yes ☐ No

PART I: HOUSING ALLOWANCE

If the client received a housing allowance, complete Part I. If the client received rent- free lodging, enter the value on line 3, Part II, and if he or she also received a utilities or incidentals allowance, complete the applicable lines in Part I.

1. Rent paid . . . . . _____
2. Mortgage payments (principal, interest, and any down payment to purchase house) . . . . . _____
3. Real estate tax . . . . . _____
4. Dwelling and contents insurance . . . . . _____
5. Repairs and maintenance . . . . . _____
6. Payments for furnishings and appliances . . . . _____
7. Utilities (heat, electricity, water, sewer, garbage pickup, phone) . . . . . _____
8. Other: _____ . . . . . _____
9. Total: add lines 1- 8 . . . . . _____
10. Fair rental value of this lodging (include utilities, furnishings, etc.) . . . . . _____
11. Amount officially designated by employer as a housing allowance . . . . . _____
13. Enter the smallest of lines 9, 10, and 11 here and in Part II, line 2, col. B . . . . . _____
13. Enter line 11 minus line 12, but not less than -0- here and in Part II, line 2, col. A . . . . . _____

PART II: GROSS CLERGY INCOME

	A. Taxable	B. Nontaxable	C. Total
1. Employee wages, reimbursements, etc. other than line 2 or 3 amounts			
2. Amount from Part I, line 12 / line 13			
3. Value of furnished lodging, utilities, etc.			
4. Gross Schedule C income			
5. Totals			
6. Sch. C % of col. A (4A ÷ 5A)			
7. Nontaxable % (5B ÷ 5C)			

PART III: PROFESSIONAL EXPENSES

(allocable to both wages and Schedule C income)

1. Office supplies . . . . . _____
2. Religious materials . . . . . _____
3. Subscriptions, expendable books, etc. . . . _____
4. Seminar/conference registration dues . . . . _____
5. Depreciation (library, equipment) . . . . . _____
6. Educational expenses . . . . . _____
7. Other: _____ _____
8. Add lines 1 through 7 . . . . . _____
9. Line 8 x Part II, line 6, col. A. Enter here and in Schedule C, Part V . . . . . _____
10. Line 8 - line 9. Enter here and on Form 2106, line 4 . . . . . _____

PART IV: NONDEDUCTIBLE EXPENSES

Complete Parts IV and V after a tentative Schedule C and Form 2106 are completed.

1. Total expenses from Schedule C, line 28 . . . . _____
2. Line 1 x Part II, line 7, col. B. Enter here and as a negative amount in Schedule C, Part V _____
3. Total expenses from Form 2106, line 10 . . . . _____
4. Line 3 x Part II, line 7, col. B. Enter as a negative in the dotted space next to line 10, Form 2106, and subtract it from the line 10 total . . _____
5. Line 1 plus line 3. Enter in Part V, line 2 . . . .

PART V: CLERGY SE TAX INCOME

1. Amount from Part II, line 5, col. C . . . . . _____
2. Amount from Part IV, line 5 . . . . . _____
3. Subtract line 2 from line 1. Enter here and on Schedule SE, line 2 . . . . . _____

DEPRECIATION STATEMENT - ALL METHODS

Description	Date (D/M/Y) Acquired	Converted to Bus. Use	Cost or Other Basis	Less Salv. Value	Depr Basis	x Bus. Use %	Eligible Depr. Basis	Less 30% deduction and/or Sec. 179 Deduction	Depreciable Amount	Recovery Period	Method & Convention	% or Life	Depreciation Allowed Prior to This year	Depreciation This Year

Total to line 5, Part III . . . . . .

To Be Completed for All Filers Who Claim Depreciation on Listed Property

Does the client have evidence, for all the listed property above, to support the business use percentage claimed? ☐ Yes ☐ No Is the evidence written? ☐ Yes ☐ No

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