

2025

CHURCH & CLERGY TAX GUIDE

2024 TAX RETURN PREPARATION
2025 YEAR-ROUND REFERENCE

RICHARD R. HAMMAR
J.D., LL.M., CPA

**Church
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2025

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Tax Guide For Ministers

Beverly J. Worth



Tax Guide For Ministers:

Income Tax Guide for Ministers and Religious Workers Beverly J. Worth, 1999 B J Worth s Income Tax Guide shows church officials step by step how to set up the minister s salary package to reduce tax liability This book contains sample payroll forms and completed tax returns demonstrating how the church treasurer should prepare records that conform to current regulations Revised and updated each year since 1973 the Income Tax Guide is an annual favorite of ministers across the nation **Worth's Income Tax Guide for Ministers** B. J. Worth, 2009-12-01 **Worth's Income Tax Guide for**

Ministers 2005 B. J. Worth, 2005-01-01 Pastors church board members and tax preparers depend on this book to chart their ministers tax returns Worth s step by step explanation focuses on tax issues that pertain to ministers instead of general tax matters Recent court rulings and tax cases are cited highlighting how the rules have changed since last year Learn how to establish the most economical salary package for the minister Discover what sources of income are taxable and what sources are non taxable Make the most of tax deductions for parsonage allowance travel meals and other professional expense Worth s Income Tax Guide for Ministers puts the essential information at your fingertips *Income Tax Guide for Ministers and Religious Workers 2002* Beverly J. Worth, 2002-02 Dozens of new tax laws and court rulings affect the way ministers will file their taxes this Spring This new edition of B J Worth s perennial best seller explains how to prepare the minister s tax return and how to set up the minister s salary package for maximum tax savings A must for every pastor and church trustee

Worth's Income Tax Guide for Ministers Beverly J. Worth, 2020-12-31 Ministers and other church employees are subject to special U S tax regulations Virtually every year new tax rulings affect the way that they should file their taxes A working knowledge of these rules can help the minister save money and that helps the church save money Worth s Income Tax Guide for Ministers helps church workers comply with the latest tax laws Includes step by step instructions for setting up the minister s compensation package to save tax dollars Includes samples of completed payroll reports W 2s and tax returns showing the church treasurer and minister what documents to file how to file and when to file them A Comprehensive Tax Guide For Clergy 2014 for 2013 Tax Returns Ricky E. Carr, 2013-11-06 In one high profile case a couple s substantial contributions to a church were denied tax deductibility by the Internal Revenue Service The couple appealed the IRS decision The Court upheld the IRS s denial of significant charitable contribution deductions There was no disputing that the couple made the contributions or that the contributions were made to qualified 501 c 3 organizations or even that the value of the contributions was at least as much as the couple had reported However the couple failed to comply in some way with substantiation requirements of the Tax Code and Regulations so their contribution deductions were denied *Durden v Commissioner T C Memo 2012 140* May 17 2012 involved a Texas couple who claimed a deduction of 25 171 for cash contributions to their church in 2007 The church sent a letter of acknowledgement in January of 2008 but that receipt lacked a statement of whether any goods or services were provided to the Durdens in exchange for their contributions In 2009 the

IRS sent a notice to the couple disallowing their charitable contribution deduction for 2007. The couple obtained a second letter from the church which did include the proper statements. Nevertheless the IRS denied the deduction because the Durdens failed to get a proper receipt from their church. In the IRS's view the first acknowledgement was lacking a statement of whether goods or services were provided by the church and the second acknowledgement was not a contemporaneous receipt because it was not received by the Durdens by the due date for filing their original return for the year. Because the Durdens did not have proper receipts the judge agreed with the IRS that the Durdens failed to comply with the substantiation requirements of IRC 170 f 8. This case should represent a reminder that churches and charities need to supply donors with proper receipts. This case makes it clear that ultimately it is the taxpayer's responsibility to comply with the requirements for disclosure and substantiation in order to take charitable contribution deductions for gifts they have made. However churches and charitable organizations should be familiar with the reporting and substantiation requirements so that they can help their donors comply. Our goal is to empower the clergy with the awareness and strategies they need to avoid tax pitfalls so they are able to remain focused on fulfilling the Great Commission keywords.

Comprehensive IRS Tax Return Financial Tax Guide Clergy Ministers Preparation Strategies Returns Maximize *Zondervan 2009 Minister's Tax and Financial Guide: for 2008 Return* Dan Busby, Dan, Dan Busby, CPA, 2009-01-27 A complete tax and financial guide for churches and other nonprofit organizations written in plain English Worth's Income Tax Guide for Ministers 2007 B. J. Worth, 2006-12-01 Thousands of pastors church board members and tax preparers depend on this book to chart their way through the special rules that apply to ministers tax returns. Worth's step by step explanation focuses on tax issues that pertain to ministers instead of general tax matters. Recent court rulings and tax cases are cited highlighting how the rules have changed since last year. Learn how to establish the most economical salary package for the minister. Discover what sources of income are taxable and what sources are non taxable. Make the most of tax deductions for parsonage allowance travel meals and other professional expenses. Worth's Income Tax Guide for Ministers puts the essential information at your fingertips.

Zondervan Minister's Tax and Financial Guide Daniel D. Busby, 2005-12 Enormously helpful clear and comprehensive Publishers Weekly ReligionBookLine The most understandable easy to follow tax guide of its kind explains complex tax concerns in plain language. For years ministers have trusted the Zondervan Minister's Tax Financial Guide to save them time and money. This easy to understand workbook simplifies the tax code and offers dozens of tips to reduce your tax bill. For 2006 the guide includes a line by line explanation of the 1040 Form as well as information on recent changes in the tax code. Dan Busby also explains the easy steps you can take now to minimize next year's tax bill. This 2006 edition includes Sound retirement planning helps Compensation planning guidance Maximizing business expense reimbursements Understanding medical expense reimbursements. This publication is also useful to church treasurers and business administrators and to tax preparers who assist ministers. Dan Busby masterfully presents these complex issues in a concise easy to understand format.

Simeon May CPA Executive Director National Association of Church Business Administration A good reference guide to have at your fingertips through the year Nazarene Pensions and Benefits Office Sound and knowledgeable advice written in plain English Larry Burkett *Zondervan 2011 Minister's Tax and Financial Guide* Dan Busby,John Van Drunen,2010-12-17 The Zondervan 2011 Minister s Tax and Financial Guide is the most accessible easy to follow workbook of its kind explaining complex tax concerns in plain language For 2011 this guide includes a line by line explanation of the 1040 Form as well as information on recent changes in the tax code sound retirement planning helps compensation planning guidance and maximizing business expense reimbursements *Zondervan 2018 Minister's Tax and Financial Guide* Dan Busby,Michael Martin,John Van Drunen,2018-01-09 For years ministers have trusted the Zondervan Minister s Tax and Financial Guide to save them time and money This easy to understand workbook simplifies the tax code and offers dozens of tips to reduce your tax bill For 2018 the guide includes a line by line explanation of the 1040 Form as well as information on recent changes in the tax code Dan Busby also explains the easy steps you can take now to minimize next year s tax bill This 2018 edition also includes sound retirement planning helps compensation planning guidance and ways to maximize business expense reimbursements Zondervan 2018 Minister s Tax and Financial Guide is also useful to church treasurers business administrators and tax preparers who assist ministers **Income Tax Guide for Ministers** B. J. Worth,1999-02-01

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