

# STAPLES TAX GUIDE

2024

84TH EDITION

THOMAS TURNER, CRAIG MACAUSTER, ALISON PRYOR, NICH  
B. SHEPHERD AND PETER POLLEY



The New Zealand guide to tax practice for the  
complete income tax year ending 31 March 2024



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# Staples 2014 Tax Guide

**SJ Ball**



## Staples 2014 Tax Guide:

**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

*The Daily Telegraph Tax Guide 2014* David Genders, 2014-05-03 The Daily Telegraph Tax Guide contains everything you need to know about completing a Self Assessment tax return for 2013 14 including full details of the new High Income Child Benefit tax charge section by section worked illustrations key changes from the 2013 Autumn Statement and March 2014 Budget dealing effectively with HM Revenue Customs when and how to file your return and pay your tax. For any taxpayer whether self employed part time retired or unemployed the book is an invaluable resource that can help ensure that you are as tax efficient as possible offering practical advice timetables and examples that aim to simplify what many people view as a complex and challenging procedure. With a whole range of top tips for saving on all types of tax The Daily Telegraph Tax

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[Manual financiero y tributario para iglesias y ministros religiosos](#) Paul E. Bellini, CPA, M.S.,2014-07-30 A complete an essential manual in Spanish for all pastors and religious leaders that would like to manage and run a church of God in order This manual will teach you all church s and pastor s legal and tax responsibilities Some of the topics are the following how to form a church church and politics how can a church lose their tax exempt status board responsibilities housing allowance and how to protect the church computer Un manual completo en como administrar una iglesia y como cumplir con todas las reglas gubernamentales de impuestos y legales Entre ellos como formar una iglesia como la iglesia puede perder su status de exemta como se determina los salarios de un pastor como formar el directorio de la iglesia como el pastor se puede eximir de

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transnational forms of capital accumulation the book draws on extensive primary and secondary sources to document the transformation of the assemblage of territory authority and rights that have supported the bank s activities over time Linking the bank s history to the policy regimes of the welfare state and neoliberalism Garrod contends that our present period of globalization is constituted by a novel organizing dynamic that severely limits the extent to which nation states can absorb capitalist crises or be a site of successful social reform Connecting the Canadian experience to the wider transformation of global capitalism Royal Histories illuminates the effects of globalization and the changing landscape of banking and finance

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