

A stylized graphic on the left side of the cover. It features a white flag on a pole, positioned above a white triangular shape that resembles a church steeple. The steeple has a grey triangular section in the middle and a white base. The entire graphic is set against a light grey background.

Ministers' Tax Guide for 2023 Returns

2024

**TAX RETURN
PREPARATION**

— GUIDE —

Richard R. Hammar, J.D., LL.M., CPA

Senior Editor, Church Law & Tax

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**

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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 **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 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

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