

Sample forms and reports

Sample: Accountable Reimbursement Plan

- The church hereby establishes an accountable reimbursement plan for all ministers and employees with the following terms and conditions intended to comply with all applicable tax rules. The church will reimburse only reasonable ministry-related business expenses incurred by a minister or employee. Subject to budget limitations, these expenses will include:
 - Business use of automobile, up to the current IRS standard mileage rate
 - Business travel away from home: Transportation, lodging and meals on overnight trips
 - Conventions, conferences and workshop expenses
 - Continuing education expenses
 - Subscriptions, books and software, if related to ministry or employment
 - Entertainment/hospitality expenses, if business connection requirement is met
- The minister or employee will account for each allowable expense in writing at least every 60 days. Documentation will include the amount, date, place, business purpose and business relationship of any person entertained for each expense. A receipt will accompany the documentation.
- The minister or employee will return advances that exceed actual business expenses within 120 days.
- Under this accountable arrangement the church will not report reimbursed amounts as taxable income on the minister's or employee's Form 99-2. The minister or employee should not report reimbursed amounts as income on his or her federal income tax return.

Sample: Expense Report

Employee name: Rev. John Smith			
For the month of: January			
Date	Description of Expense	Business Purpose	Amount
January 17-18	Mileage to conference	Mileage (452 x .58)	\$ 262.16
January 17	Meals at conference	Meals	\$ 52.25
January 17-18	Hotel	Lodging	\$ 120.00
January 17	Sunday school teacher's guide	Ministry expense/books	\$ 52.00
		Subtotal	\$ 486.41
		Minus advance	\$ 100.00
		Total reimbursement due	\$ 386.41

Expense Report Accountable Plan

**United States. Internal Revenue
Service**

A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the United States Internal Revenue Service text.

Expense Report Accountable Plan:

Tax Strategies for the Small Business Owner Russell Fox, 2014-03-18 *Tax Strategies for the Small Business Owner* Reduce Your Taxes and Fatten Your Profits will help the small business owner increase profits while feeling more comfortable dealing with taxes. It begins by looking at the often overlooked critical decision small business owners face when they start a business: the choice of business entity. The book then examines all the deductions that a business owner can take legally to reduce taxes. It also provides advice business owners need to make good tax related decisions: Should I lease or buy? Should I hire an employee or outsource the task? How much will buying a building reduce my taxes and for how long? Many people freeze up when they are forced to prepare or even think about taxes. Some receive a notice from the IRS and put it aside. They're too scared to open it. Yet taxes for the most part follow common sense rules. You just need to know what they are and how they affect your decisions. In this book, readers will learn about the different business entities, the different taxes you must deal with, primarily income taxes, documentation procedures, how to work with a tax professional, how to handle an audit, and in general, how to use the U.S. Tax Code to your advantage. Among other things, readers learn to take full advantage of tax benefits and avoid potholes hidden in things like Startup and ongoing expenses, Cost of goods sold, Depreciation, Payroll, Retirement plans. In short, *Tax Strategies for the Small Business Owner* will not only help you relax when you deal with your taxes, it'll show you how to use tax law to your financial benefit. *Internal Revenue Bulletin* United States. Internal Revenue Service, 2003. **Internal Revenue Cumulative Bulletin** United States. Internal Revenue Service, 2003. **Travel, Entertainment, and Gift Expenses**, 1998. *Taxpayer's Comprehensive Guide to LLCs and S Corps* Jason Watson, 2014-09-03. How can I avoid self employment taxes? This simple question was the inspiration for creating an article describing the benefits of an S Corporation. That original article, which was about four pages long, quickly became a series of KnowledgeBase articles on the Watson CPA Group website. The articles touched on basic topics such as how to elect S Corp status, payroll, reasonable salary determination, retirement planning, health care, fringe benefits, and liability protection. Those broad topics demanded much more information, both horizontally by spanning into more related issues and vertically by digging deeper into the granular yet riveting levels of the tax code. The articles were grouped and relabeled as the *Taxpayer's Comprehensive Guide to LLCs and S Corps*, which grew to 39 pages in its first edition. Time marched on, and more information was added to the first edition, such as expanded retirement planning, concerns, health care options after the Affordable Care Act, and business valuations, including exit strategies. Boom! We now had our second edition at over 100 pages. At that point, it was suggested by some clients and colleagues to convert the PDF into an eBook as well as paperback. So here we are. Each week we receive several phone calls and emails from small business owners across the country who have read our *Taxpayer's Comprehensive Guide to LLCs and S Corps* and praised the wealth of information. Regardless of your current situation, whether you are considering starting your own business or entertaining a contracting gig, or you are an experienced business

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Business Expenses ,1996 **Travel and Entertainment Best Practices** Mary S. Schaeffer,2007-03-15 Highly accessible and applicable Travel and Entertainment Best Practices provides you with a comprehensive view of T E procedures with authoritative tips techniques and advice from Mary Schaeffer America s most accomplished accounts payable expert

2004 U. S. Master Payroll Guide ,2004-03-01 Federal withholding requirements along with Federal taxable payroll laws federal record return wage hours *Business Taxpayer Information Publications* ,2004 A Selection of ... Internal Revenue Service Tax Information Publications United States. Internal Revenue Service,1995

Every Nonprofit's Tax Guide Stephen Fishman,2025-09-01 The essential tax reference book for every nonprofit Dealing with the IRS and its rules is the price all nonprofits pay in return for the substantial tax benefits they receive Failure to comply with nonprofit tax laws can lead to dire consequences revocation of your tax exempt status or the imposition of taxes and penalties on your nonprofit or even on your officers directors or employees personally Fortunately most nonprofits can handle IRS compliance tasks themselves or with minimal help Every nonprofit organization needs this essential all in one tax reference book to avoid common tax problems and issues Every Nonprofit s Tax Guide contains step by step guidance on complex tax laws and regulations governing nonprofits This book explains how to file an annual information return with the IRS the difference between employees and independent contractors proper recordkeeping the deductibility of charitable contributions conflicts of interest UBIT lobbying rules and more With this comprehensive and thorough overview of nonprofit tax rules you and your nonprofit can avoid IRS issues Turn to Every Nonprofit s Tax Guide whenever you have questions about IRS rules or nonprofit compliance issues From ongoing compliance requirements to avoiding losing your tax exempt status this updated edition covers everything nonprofits need to know to prevent a run in with the IRS

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Law Firm

Accounting and Financial Management John P. Quinn, Joseph A. Bailey (Jr.), David E. Gaulin, 1994 This book covers topics such as fundamentals of law firm financial information with easy to understand examples of the data involved and financial management concepts

Your Federal Income Tax for Individuals United States. Internal Revenue Service, 2011

Business Use of a Car , 1991

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