

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-E. 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	\$ 298.00
		Total reimbursement due	\$ 188.41

Expense Report Accountable Plan

Ying-Ying Zheng

A red circular graphic with a gradient, appearing as a partial circle or a stylized arrow pointing to the right, located to the right of the name bar.

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 Travel, Entertainment, and Gift Expenses, 1999

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