

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	\$ 128.00
January 17	Sunday school teacher's guide	Ministry expense/books	\$ 52.00
		Subtotal	\$ 494.41
		Minus advance	\$ 108.00
		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 text box.

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

Internal Revenue Bulletin United States. Internal Revenue Service, 2003 **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 **A Selection of ... Internal Revenue Service Tax Information Publications** United States. Internal Revenue Service, 1995 *Educational Expenses* ,1992 *Your Federal Income Tax for Individuals* United States. Internal Revenue Service, 2011 *Your Federal Income Tax for Individuals* ,2002

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 owner the contents of this book are for you This book will show you how to reduce your self employment taxes through an S Corporation election and how to use your corporation to your retirement and fringe benefit advantage You will also learn the operational considerations of an S Corp plus the 185 reasons you should NOT elect S Corp status Want to buy or sell a business That s in here too This book is written with the general taxpayer in mind Too many resources simply regurgitate complex tax code without explanation While in some cases tax code and court opinions are duplicated verbatim because of the precise words this book strives to explain many technical concepts in layperson terms with some added humor and opinions We believe you will find this book educational as well as amusing **Moving Expenses ,**

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