

**WORKSHEET TO BE USED WITH FORM 2106**

Year

Name	Social Security Number	Filed Form 4361? Yes <input type="checkbox"/> No <input type="checkbox"/>
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**Part A - Computation of Business Expenses** • Use this section in conjunction with Form 2106 (or 2106-EZ) or to figure your net social security base.

Auto Expense	Vehicle 1	Vehicle 2	Local Travel Expense	Amount	Professional Expense	Amount
1. Total Miles Driven			23. Parking		40. Business-In-Home	
2. Total Business Miles			24. Tolls		41. Education Expense	
3. % of Business Use (Line 1/Line 2)	%	%	25. Fares		42. Equipment Depreciation	
4. Lease Payments			26. Total		43. Office Supplies & Postage	
5. Inclusion Amount			<i>Enter on Form 2106-EZ, Part I, Ln 2 or Form 2106, Part I Ln 2</i>			
6. Subtract Line 5 from Line 4			Overnight Travel Exp.	Amount	44. Religious Materials	
7. Gas, Oil, Lubrication			27. Auto Rental, Taxi		45. Seminars & Dues	
8. Repairs			28. Fares (air, train, bus)		46. Subscriptions & Paperbacks	
9. Tires & Batteries			29. Parking & Tolls		47. Business Telephone & Internet Use	
10. Insurance & Auto Club			30. Laundry & Cleaning		48. Professional Gifts	
11. Miscellaneous			31. Lodging		49. Other	
12. Washing & Polishing			32. Telephone, Postage, Fax, etc.		50. Total	
13. License (Registration Only)			33. Tips other than meals		<i>Enter on Form 2106-EZ, Part I, Ln 4 or Form 2106, Part I Ln 4</i>	
14. Add Lines 6 through 13			34. Total		Unreimbursed Expenses	Amount
15. Multiply Line 14 by Line 3			<i>Enter on Form 2106-EZ, Part I, Ln 3 or Form 2106, Part I Ln 3</i>		51. Auto Expense (Ln 17 or Ln 18)	
16. Depreciation			Meals & Entertainment	Amount	52. Local Travel (Ln 26)	
17. Total Actual Exp (Line 15 + 16)			35. Meals Away Overnight		53. Overnight Travel (Ln 34)	
18. Optional Method (Line 2 x Standard Mileage Rate)			<input type="checkbox"/> Actual <input type="checkbox"/> Per Diem		54. Professional Expense (Ln 50)	
19. Interest			36. Entertainment Meals		55. Total of Lines 51 through 54	
20. Personal Property Tax			37. Entertainment, Other		56. Reimbursement for Auto, Travel, & Prof.	( )
21. Line 19 + Line 20			38. Tips for Meals		57. Unreimbursed Auto Travel & Prof (Ln 55-Ln 56)	
22. Line 21 x Line 3 (To Line 6 of Social Security Base Computation)			39. Total		58. Meals & Entertainment (Ln 39)	
			<i>Enter on Form 2106-EZ, Part I, Ln 5 or Form 2106, Part I Ln 5</i>		59. Reimbursement for M & E	( )
					60. Unreimbursed M & E (Ln 58 - Ln 59)	
					61. Deductible M & E (1/2 of Ln 60)	
					62. Total Unreimbursed Exp (Ln 57+Ln 61)	

**Part B - Unreimbursed Expense Allocation (Sec. 265)**

Use if Filing Form 2106 or Sch. C or C-EZ and claiming expense deductions

	A. Taxable Compensation	B. Total Compensation
1. Wages from W-2		
2. Unused Parsonage Allowance		
3. Parsonage Allowance Designated		
4. FRV of Parsonage Provided		
5. Gross Income / Sch C or C-EZ		
6. Recapture of Auto Depreciation		
7. Total for Columns A & B		
8. Inclusion Percentage (Ln 7 Col. A Divided by Col. B)		%

Employee Business Expenses	Amount
9. Expense from Form 2106-EZ, Ln 6 or Form 2106, Ln 10	
10. Inclusion % from Ln 8	%
11. Deductible Expenses to Sch A, Ln 21 (Ln 9 x Ln 10)	
12. Expenses Disallowed (Ln 9 - Ln 11)	

Sch C or Sch C-EZ	Amount
13. Total Expense from Sch C or C-EZ	
14. Inclusion % from Ln 8	%
15. Deductible Expense (Ln 13 x Ln 14)	
16. Expenses Disallowed (Ln 13 - Ln 15)	

**Part C - Computation of Social Security Base**

If exempt, omit

	Amount
1. Salary from W-2	
2. Value of Parsonage Provided	
3. Parsonage Allowance (Part D, Ln 16)	
4. Recapture of Auto Depreciation	
5. Less Business Portion of Tax Prep	
6. Less Business % of Auto Int & Tax (Part A, Ln 22)	
7. Less Disallowed Exp on Sch C (Part B, Ln 16)	
8. Less Unreimbursed Bus Exp (Form 2106 or Part A, Ln 62)	
9. Total (Enter on Sch SE)	

**Part D - Computation of Parsonage Allowance**

If you own your home, use both Columns A & B. Otherwise, use Column B only.

	First Home		Second Home	
	Column A FRV Computation	Column B Expenses Paid by Minister	Column A FRV Computation	Column B Expenses Paid by Minister
Value of Parsonage Provided by Church	\$		\$	
FMV of Home Owned	\$		\$	
1. Fair Rental Value of Home Owned				
2. Fair Rental Value of Furnishings				
3. Rent Paid				
4. Closing Costs / Down payment				
5. Principal Payments				
6. Real Estate Taxes				
7. Mortgage Interest				
8. Insurance				
9. Repairs & Upkeep				
10. Furniture, Appliances, etc.				
11. Decorator Items				
12. Utilities				
13. Miscellaneous Supplies				
14. Total				
15. Lesser of Line 14, Column A (if applicable) or Column B				
16. Amount Designated Pension <input type="checkbox"/>				Pension <input type="checkbox"/>
<i>(Pension not subject to Self-Employment tax)</i>				
17. If Line 16 is greater than Ln 15, enter the difference here and as income on Form 1040, Line 7; or If amount designated is included in error on W-2, obtain a corrected Form W-2C				