

## **Tax Deductible**

### **Business Expenses**

Accountant, Tax Preparer, Advertising, Alterations, Attorney fees, Automobile expenses, Batteries, Books & Magazines, Briefcase, Business Cards, Business Travel, Cab fare, Clergy Association Dues, Clothing (if garments have been specially designed for ministry wear and are not adaptable for everyday wear), Coffee (if used in the office), Computer (can either be here or under housing; see tax specialist for best placement), Continuing Education, Depreciation (of a business asset), Disks, Greeting, birthday, holiday and other religious cards (to individuals with whom you have past, present, or potential church relationships), Home Entertainment (cost of entertaining church-related associates in your home with a appropriate church business intent), Magazines, Maps, Meals, Office Supplies, Parking fees, Parties (hosting church members at recreational or entertainment events if directly related to conducting church business or precedes or follows a business discussion), Personal Digital Assistant (PDA), Postage, Presentation Materials, Printer (can either be for business or home; see tax specialist for proper placement), Printer supplies, Refinancing, Safe deposit Box, Software (ministry related), Stationery, Subscriptions (ministry related), Tax Books (ministry related), Tax Preparation (portion for ministry), Toner, Travel Expenses, Tuition, Vestments, Videos (ministry related), Web site development, design, and hosting