

Figuring the Allowable Employee Business Expense Deduction

Worksheet 4

(Attach to your return)

2018

Name(s) as shown on return

Tax ID Number

		Column A	Column B
1	Percentage of expenses that are nondeductible (from Worksheet 1, line 6):	%	
2	Use of car for church business for entire year: miles x 54.5 cents (\$0.545).	2	
3	Meals: \$	3	
4	Other expenses (list item and amount)		
a		4a	
b		4b	
c		4c	
d		4d	
e		4e	
5	Total expenses. In Column A, add lines 2 and 4a through 4e and enter the result. In Column B, enter the amount from line 3.	5	
6	Enter reimbursements received for other expenses (Column A) and meals and entertainment (Column B) that were not included in box 1 of Form W-2	6	
7	Total unreimbursed expenses (subtract line 6 from line 5)	7	
8	In Column A, enter the amount from line 7. In Column B, multiply line 7 by 50% (0.50)	8	
9	Add the amounts from Column A and Column B of line 8 and enter the total here. Include the amount as a subtraction from income on Schedule SE, line 2.	9	
10	Nondeductible part of expenses (multiply line 9 by the percent in line 1)	10	
11	Ministerial employee business expense deduction allowed.* Subtract line 10 from line 9. This amount might be allowed on a state return (depending on the state) as miscellaneous deduction.	11	

*** None of the other deductions claimed in this return are allocable to tax-free income.**