

Figuring the Allowable Deduction for Form 2106 or 2106-EZ Expenses

Worksheet 3

(Keep for your records)

2016

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 cents (\$0.54).	2	
3	Meals and entertainment		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 Form 2106 or 2106-EZ 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 on line 8 of both columns and enter the total here		9	
10	Nondeductible part of Form 2106 or 2106-EZ expenses (multiply line 9 by the percent in line 1)		10	
11	Ministerial employee business expense deduction allowed.* Subtract line 10 from line 9. Enter the result here and on Form 2106, line 10, or Form 2106-EZ, line 6.		11	

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