

Figuring the Allowable Employee Business Expense Deduction

Worksheet 4

(Attach to your return)

2019

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 58 cents (\$0.58).	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.				