

# 2025

## CHURCH & CLERGY TAX GUIDE

2024 TAX RETURN PREPARATION  
2025 YEAR-ROUND REFERENCE

**RICHARD R. HAMMAR**  
J.D., LL.M., CPA

**Church  
Law&Tax**  
LEAD YOUR MINISTRY WITH CONFIDENCE

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# Tax Guide For Church And Clergy

**Christianity Today**



## **Tax Guide For Church And Clergy:**

**Tax Guide for Churches and Other Religious Organizations**, 1994 **Church & Clergy Tax Guide** Richard R. Hammar, 1997 Of important tax changes in 1997 Explanation of legal terms The income tax return Are clergy and church staff employees or self employed Eligibility of clergy and church workers for housing allowances and other special tax provisions Income Exclusions from gross income Ministers housing and parsonage allowances Adjustments deductions and credits Charitable contributions Social security for ministers Retirement plans Church reporting requirements Comprehensive illustration of clergy tax reporting **Church & Clergy Tax Guide** Richard R. Hammar, 1996 Church & Clergy Tax Guide Richard R. Hammar, 1998 **Church & Clergy Tax Guide** Richard R. Hammar, 2002 **Church & Clergy Tax Guide** Richard R. Hammar, 2000 **Church and Clergy Tax Guide 2014** Christianity Today, Richard R. Hammar, 2014-01-01 2013 tax return preparation 2014 year round use The most comprehensive and authoritative tax guide available for both churches and clergy **Church & Clergy Tax Guide** Richard R. Hammar, 1993 The Church and Clergy Tax Guide Richard R. Hammar, 1992 *2021 Church & Clergy Tax Guide* Christianity Today International, 2021 **2020 Church and Clergy Tax Guide** Christianity Today, 2020 2022 Church & Clergy Tax Guide Christianity Today, 2022 *A Comprehensive Tax Guide For Clergy 2014 for 2013 Tax Returns* Ricky E. Carr, 2013-11-06 In one high profile case a couple s substantial contributions to a church were denied tax deductibility by the Internal Revenue Service The couple appealed the IRS decision The Court upheld the IRS s denial of significant charitable contribution deductions There was no disputing that the couple made the contributions or that the contributions were made to qualified 501 c 3 organizations or even that the value of the contributions was at least as much as the couple had reported However the couple failed to comply in some way with substantiation requirements of the Tax Code and Regulations so their contribution deductions were denied *Durden v Commissioner* T C Memo 2012 140 May 17 2012 involved a Texas couple who claimed a deduction of 25 171 for cash contributions to their church in 2007 The church sent a letter of acknowledgement in January of 2008 but that receipt lacked a statement of whether any goods or services were provided to the Durdens in exchange for their contributions In 2009 the IRS sent a notice to the couple disallowing their charitable contribution deduction for 2007 The couple obtained a second letter from the church which did include the proper statements Nevertheless the IRS denied the deduction because the Durdens failed to get a proper receipt from their church In the IRS s view the first acknowledgement was lacking a statement of whether goods or services were provided by the church and the second acknowledgement was not a contemporaneous receipt because it was not received by the Durdens by the due date for filing their original return for the year Because the Durdens did not have proper receipts the judge agreed with the IRS that the Durdens failed to comply with the substantiation requirements of IRC 170 f 8 This case should represent a reminder that churches and charities need to supply donors with proper receipts This case makes it clear that ultimately it is the taxpayer s

responsibility to comply with the requirements for disclosure and substantiation in order to take charitable contribution deductions for gifts they have made. However, churches and charitable organizations should be familiar with the reporting and substantiation requirements so that they can help their donors comply. Our goal is to empower the clergy with the awareness and strategies they need to avoid tax pitfalls so they are able to remain focused on fulfilling the Great Commission.

keywords: Comprehensive IRS Tax Return Financial Tax Guide Clergy Ministers Preparation Strategies Returns Maximize

**Income Tax Guide for Ministers and Religious Workers** Beverly J. Worth, 1999. B. J. Worth's Income Tax Guide shows church officials step by step how to set up the minister's salary package to reduce tax liability. This book contains sample payroll forms and completed tax returns demonstrating how the church treasurer should prepare records that conform to current regulations. Revised and updated each year since 1973, the Income Tax Guide is an annual favorite of ministers across the nation.

*Tax Guide for Church and Clergy* Mark A. Muntean, 1994. *2019 Church and Clergy Tax Guide* Christianity Today, 2019. [Church and Clergy Tax Guide](#) Richard R. Hammar, 1997-12-01. [The Church Law & Tax Report](#) Richard R. Hammar, Christian Ministry Resources (Firm), 1988. **Church and Clergy Tax Guide** Richard R. Hammar, 1999-12. The most comprehensive and authoritative tax guide for both churches and clergy. Updated annually. [2017 Church and Clergy Tax Guide](#) Richard R. Hammar, 2017.

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