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# HARTLEY

Tax & Accounting, LLC

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Ministers and Missionaries!

Thank you so much for your support and entrusting us with these 'sometimes' difficult and vast areas of the tax law concerning your unique status in the tax code as ministry status employees and ministry self-employed.

-Again Congress has ignored the Clergy Act of 2020 bill submitted in February of 2020. (The bill is H.R. 5904) that would allow ministers who exempted out of social security and medicare to opt back in.

-Please make sure to include all honorarium and expenses (including mileage) associated with them. Remember to break mileage out between Jan – June and July – Dec.

-Please let us know what specific dates each taxpayer was out of country

-Remember your out-of-pocket unreimbursed business expenses can help reduce your social security and medicare tax

-Remember to adjust your housing allowance if you expect differences of expenditures for the new year.

-Please make sure we receive information on any estimated tax payments AND dates you made each of them (IRS and the states go off these dates)

Again, thank you for your business and your referrals. We are building our team so that HTA will continue through the years. We know how hard it is to find those that are skilled in this area and are adding to our staff annually those building on that skill. (We have also expanded our nonprofit tax preparation and bookkeeping division.)

Please let us know if you have any questions concerning any ministry status issues.

Wishing you a healthy and happy 2023!

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