

Special Instructions

Please show each item of moving expense and the amount of that item, and attach receipts of expenditures. These receipts will be returned by the Conference Treasurer if you request.

In itemizing your expenses for moving, it is assumed that claimants will use discretion in making claims for expense items. Material and services for cleaning of a parsonage in preparation for a move is the responsibility of the clergy or the local charge. **Please note item II.F. in the moving expense report which states: "EXPENSES WHICH ARE NOT REIMBURSABLE INCLUDE MEALS, PURCHASE OF HOUSEHOLD ITEMS, OR ANY OTHER ITEM NOT REASONABLE OR NECESSARY FOR THE MOVE." This means that you will NOT be reimbursed for the purchase of any food at all, nor any cleaning supplies or household items.**

The Conference Treasurer will make an **advance payment up to \$600.00** to eligible itinerant clergy to cover the expense of deposits and fees for moving expenses prior to their move, upon verification by the District Office. Those receiving an advance must substantiate their expenditures, and **any money that is left over shall be refunded to the Conference Treasurer.** The checklist entitled, "So You're Moving", must be submitted online to the District Office, along with this signed requisition form and all receipts for moving, before the balance of the moving expense can be mailed by the Conference Treasurer. (2014 JOURNAL, pg. 214)

Please be reminded that IRS regulations require the issuance of Form W-2 at the end of the year. Clergy moving expenses are being reported in either box 1 or box 12 for 2015.

Box 12 on the W-2 is used to report reimbursed moving expenses which meet the requirements to be deductible moving expenses. Form 3903 should be filed in order to report this reimbursement.

Box 1 on the W-2 is used to report reimbursed moving expenses which do not meet the deductibility requirements. Typically, these expenses are

- 1) for moves which are less than 50 miles from the old appointment to the new appointment, or
- 2) for a move when the pastor is not accepting another full time appointment (at retirement for example), or
- 3) for items paid which are not documented by actual receipts.

PLEASE INCLUDE AN ITEMIZED LIST OF ALL YOUR EXPENSES ALONG WITH YOUR RECEIPTS. IF THIS IS NOT INCLUDED, YOUR REIMBURSEMENT COULD BE DELAYED SEVERAL DAYS.

*If you pay an individual to help you move, please present either a cancelled check or a signed receipt from the individual in order to claim that expenditure.