



Welcome to the *2022 Tax Return Preparation Guide (Ministers' Tax Guide for 2021 Returns)*, written exclusively for pastors and other ministers by noted CPA and attorney Richard Hammar.

The tax guide is made available as a free benefit to those we serve.

The intricacies of the tax law seem to become more complicated each year, especially for pastors. Each year, we mark it a privilege to provide this tax guide to our participants as a resource when preparing their own taxes. While this book addresses commonly asked questions and forms, you can find more extensive information on the IRS website, *IRS.gov*. While GuideStone® cannot offer tax or legal advice, GuideStone is pleased to provide this information as a resource. For specific advice, you should consult with your tax and legal advisors who are familiar with the intricacies of ministerial taxes and your circumstances.

This tax guide serves as a tangible reminder of our vision to honor the Lord by being a lifelong partner with our participants in enhancing their financial security. You can refer your colleagues to *GuideStone.org/TaxGuide* for copies of this booklet, in whole or in part, along with other helpful resources on compensation planning, minister's housing allowance and Social Security.

May the Lord richly bless you in the ministry you have received from Him!

Sincerely,

A handwritten signature in black ink, appearing to read "O.S. Hawkins". The signature is stylized and fluid, with a long horizontal line extending to the right.

O.S. Hawkins
President
GuideStone

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