

## JAYPAY SERVICES, Inc.

### PROFESSIONAL BUSINESS SERVICES

101 S. Washington, Suite 101

Forrest City, AR 72335

Phone 870-633-6045

FAX 870-633-6500

E-mail: [aubrey@jayroeco.com](mailto:aubrey@jayroeco.com)

[trent@jaypayservices.com](mailto:trent@jaypayservices.com)

[www.jaypayservices.com](http://www.jaypayservices.com)

## **MISSIONARY TAX ORGANIZER**

January, 2026

**Re: 2025 Income Tax Preparation**

Enclosed you will find the 2025 Tax Organizer that will assist you in gathering your 2025 tax records for tax preparation. You will note it is in the same format as in prior years, which may make it easier for you to use. We thank you for allowing us to be of service to you with your tax preparation, and promise to do our best to help make this as 'painless' as possible. If you have any questions, please feel free to contact us.

**PLEASE contact Global Missions and have them mail us your W-2 Forms and Estimated Tax Payments made on your behalf. This will expedite your return if we have this information in your file.**

I will personally be handling all the missionary tax returns. I have been in public accounting for over 50 years and have owned and operated *Jayroe & Company, Inc.* (which is now Jaypay Services, Inc.) since 1980.

Should I, or any of my staff be able to assist you in any way, do not hesitate to call.

**You may note that our name has changed to Jaypay Services, Inc. We are the same individuals, doing the same work for the missionaries.**

May God bless you.

Aubrey L. Jayroe

# 2025 Individual Taxpayer Organizer

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## **ELECTRONIC FILING INFORMATION:**

As in the past, the IRS has made it clear that all returns should be filed electronically. If you have a refund due, filing electronically insures that your refund will come to you quicker than if you file a paper copy.

Please answer the following questions and provide the information needed for electronic filing:

Do you wish to electronically file your 2025 tax return? \_\_\_Yes \_\_\_No

### **Refund/Tax owed:**

If you have a refund coming, do you wish to receive the refund via a Direct Deposit into your bank account? \_\_\_Yes \_\_\_No If yes, provide the following:

Bank Name: \_\_\_\_\_ Routing Number \_\_\_\_\_

Account number \_\_\_\_\_ Checking or \_\_\_Savings  
Account

If you owe taxes on your 2025 tax return, do you wish to make the payment via a Direct Payment from your bank account? \_\_\_Yes \_\_\_No If yes, provide the following:

Bank Name \_\_\_\_\_ Routing Number \_\_\_\_\_

What date you wish the funds to be transferred to make your tax payment: \_\_\_\_\_

## **PAYMENT FOR SERVICES:**

The payment for preparing your tax return is due when the return is prepared. Provide the following information to make a payment for your 2025 tax preparation.

Name on Credit Card \_\_\_\_\_

Phone \_\_\_\_\_ Email \_\_\_\_\_

Card # \_\_\_\_\_ CVC Code \_\_\_\_\_

Expiration Date (MM) \_\_\_\_\_ (YR) \_\_\_\_\_

Thank you for making your payment when we file the return.

**2025**  
**TAX ORGANIZER INFORMATION**

**Tax Preparation Organizer.** Please complete this Organizer and return it as soon as possible. This will enable all your income tax information to be properly handled per your instructions. **PLEASE SEND ME ALL THE PAGES OF THE TAX ORGANIZER.**

**Form 1040-ES 2025 Estimated Payment Voucher.** At present, all estimated taxes will be handled by the Foreign Missions Division as in the past. If you owe any tax from outside income or from income while on deputation, you will need to pay these taxes by January 15, 2025. **Please notify Global Missions** for the payment of any of your 2025 taxes in order to avoid penalty and interest.

**W-2 Forms** are to be supplied by the FMD. These should be sent directly to us upon completion which should be by January 31, 2026. **Please notify Global Missions to send the W-2 and estimated taxes directly to us, if you have not done so.** If you have W-2 Forms from other sources, please forward these directly to our office.

**Missionary Returns are priority in our office.** We attempt to prepare a missionary's return within 5 days of receiving all the data and information needed to complete the return.

Please complete the remaining pages and return along with all necessary supporting documentation.

You may communicate tax matters via email at [aubrey@jayroeco.com](mailto:aubrey@jayroeco.com). If attaching files to email, identify the type of file attached in the text portion of your e-mail message. File attachments may be encoded as processed through the Internet and will not be readable when received. Make sure to keep your file until we've confirmed receipt of your information in a readable format. It may be necessary for you to mail or fax instead of emailing!

If you need to fax confidential information you may do so at any time. All faxes will be placed on my desk upon receipt. FAX 870-633-6500.

Please do not hesitate to contact our office if you have any questions concerning 2025 income taxes.

Thank you.

# TAX ORGANIZER INFORMATION

**ALL MISSIONARIES COMPLETE AND RETURN THESE PAGES.**

I request that my income tax return(s) be prepared by Jaypay Services Inc. for 2025. I understand that all information provided by me will be kept confidential between myself and Jaypay Services, Inc. as established between client and tax preparer. If this is the first year I have elected to have Jaypay Services, Inc. prepare my return, I will provide a photocopy of my 2023 Form 1040 or the last return filed that includes Form 2555.

I verify that all information submitted to Jaypay Services, Inc. is accurate and complete and authorize them to prepare my tax return and e-file them if requested, based on the information provided to them. We understand Jaypay Services, Inc. it is not auditing or reviewing the records of the client, however, it may be necessary for the staff of Jaypay Services, Inc. to contact the missionary to clarify or verify any information submitted. We are requesting that Jaypay Services, Inc. *prepare* the returns and send a copy to us. Unless otherwise designated below, the completed prepared return will be mailed to you, the Missionary in care of: United Pentecostal Church, Intl., Global Missions.

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To: Jaypay Services, Inc.

Please send the copy of my completed return to:

1.

Name: \_\_\_\_\_

% of: \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

OR email it to the following email address

\_\_\_\_\_

**THE FOLLOWING INFORMATION IS IMPORTANT AND MUST BE COMPLETED IN ORDER FOR US TO FILE YOUR RETURN.**

**E-FILE INFORMATION:**

We will e-file your tax return according to the guidelines of the Internal Revenue Service. By being a foreign resident, your return must be e-filed.

**DIRECT DEPOSIT/DIRECT PAYMENT**

To receive a direct deposit refund or to draft any amount owed from your account, please provide the following information:

Name of Bank \_\_\_\_\_

Bank routing number \_\_\_\_\_ Bank account number \_\_\_\_\_

Is this a personal checking account \_\_\_\_\_ or is it a personal saving account \_\_\_\_\_

We authorize you to draft my account if I owe additional taxes. Initial here: \_\_\_\_\_

We authorize you to deposit my refund into my checking or savings account? \_\_\_\_\_ Yes

**CREDIT CARD PAYMENT:** Payment for *services are due upon the completion of the return.* Please provide the following credit card information:

Name on Card \_\_\_\_\_ Expiration Date \_\_\_\_\_

Account Number \_\_\_\_\_ CVC Code \_\_\_\_\_

Phone Number \_\_\_\_\_ Email: \_\_\_\_\_

Type of Card: Visa    Master Card    American Express

**SIGNATURE/AUTHORIZATION**

I, we, authorize Jaypay Services, Inc. to file our 2025 return according to the instructions provided to them with this organizer and/or other documents we have provided.

Signed: \_\_\_\_\_ Spouse: \_\_\_\_\_  
 Dated: \_\_\_\_\_ Email: \_\_\_\_\_

**MISSIONARY TAX INFORMATION FOR 2025**

**Taxpayer's Name** \_\_\_\_\_  
 (Last) (First) (Middle)  
**Social Security Number** \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ **Date of Birth** \_\_\_\_\_  
 I consider myself (and spouse) to be a resident of the State of \_\_\_\_\_  
**Driver's License Number:** \_\_\_\_\_ **Issue Date:** \_\_\_\_\_ **Expiration Date:** \_\_\_\_\_

**Spouse's Name** \_\_\_\_\_  
 (Last) (First) (Middle)  
**Social Security Number** \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ **Date of Birth** \_\_\_\_\_  
**Driver's License Number:** \_\_\_\_\_ **Issue Date:** \_\_\_\_\_ **Expiration Date:** \_\_\_\_\_

**Dependents.** List all dependents. Dependent's Social Security number a must - no exceptions. Not providing the Social Security number will delay filing as the IRS won't accept the return without the proper social security numbers for the dependents.

Name:	#1	#2	#3
First	_____	_____	_____
Middle	_____	_____	_____
Last	_____	_____	_____
Date of Birth	_____	_____	_____
Social Security #	_____	_____	_____
Relationship	_____	_____	_____
Number of months dependent lived in your home in 2025:	_____	_____	_____
Did you provide more than 50% of dependent's support in 2025? Yes/No	_____	_____	_____
Did your dependent work and receive a W-2 Form for 2025? Yes/No	_____	_____	_____

If you have more than three dependents, attach a sheet providing this same information for each additional dependent. If one or more of your dependents are students who worked stateside anytime during the year, completion of their return in conjunction with your return is essential; therefore, please provide information for the completion of that dependent's personal return or have the MK contact me direct.

**IMPORTANT:**

**The Address you wish us to use as the address on your tax return.** This would be your U.S. address or Global Missions

Street/P.O. Box \_\_\_\_\_ City \_\_\_\_\_

State \_\_\_\_\_ Zip Code \_\_\_\_\_

**THE FOLLOWING INFORMATION MUST BE COMPLETED IN ORDER TO QUALIFY FOR THE FOREIGN INCOME TAX EXCLUSION:**

**U.S. Residence, if you have one:**

Street \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Telephone number: (\_\_\_\_) \_\_\_\_\_

**Foreign Residence** as of December 31, 2025 (This must be included to qualify for tax-free status)

\_\_\_\_\_  
\_\_\_\_\_

Foreign Telephone Number \_\_\_\_\_  
Country Code City Code Local Number

Complete 1 and 2 for your current term abroad or all four items relative to your last overseas term if currently on deputation.

1. Date departed from the U.S. \_\_\_\_\_

2. Date arrived in foreign country \_\_\_\_\_

3. Dated departed foreign country \_\_\_\_\_

4. Date arrived in the U.S. \_\_\_\_\_

Type of living quarters at foreign residence:

\_\_\_\_ Purchased residence                      \_\_\_\_\_ Rented house or apartment  
\_\_\_\_ Residence furnished by GM/UPCI        \_\_\_\_\_ Rented room

Did any of your family live with you abroad during any part of 2025\*?    \_\_\_\_\_ Yes    \_\_\_\_\_ No  
If yes, who and for what period?

\_\_\_\_\_  
\_\_\_\_\_

Have you made a statement to government authorities of your bona-fide resident foreign country that you are not a resident of that country?    \_\_\_\_\_ Yes    \_\_\_\_\_ No

Are you required to pay income tax to the country where you claim bona-fide residence?  
\_\_\_\_\_ Yes \_\_\_\_\_ No

**Complete below for days present in the United States or its possessions during this year:**

Date Arrived/Left	Number of Days on Business	Income Earned

**State the type VISA or PERMIT you presently hold:**

\_\_\_\_\_

Did your visa contain any limitations as to the length of your stay or employment in a foreign country?  
\_\_\_\_\_ Yes \_\_\_\_\_ No

Did you maintain a home in the U.S. while residing in the foreign country? \_\_\_\_\_ Yes \_\_\_\_\_ No

If yes, attach a page showing the address of your home, whether it was vacant or occupied/rented, and the names and relationships of the occupants/tenants.

Did you maintain a separate residence for your family due to adverse living conditions in the country of foreign residence? \_\_\_\_\_ Yes \_\_\_\_\_ No

If yes, give city and country of separate foreign residence.

\_\_\_\_\_

If yes, give the number of days during 2025 that you maintained a second household. \_\_\_\_\_ days

**Social Security/Ministry Related. All missionaries must complete.**

\_\_\_\_\_ I have not filed Form 4361 with the IRS and am subject to the Social Security Self-Employment Tax on my ministerial earnings.

\_\_\_\_\_ I filed Form 4361 with the IRS and am exempt from the Social Security Self-Employment Tax on my ministerial earnings.

During 2025, I have performed the sacerdotal functions required to qualify for a housing allowance under the provision of the Internal Revenue Code. \_\_\_\_\_ Yes \_\_\_\_\_ No

**Ministry Related Income.** In addition to wages and housing allowance received from Foreign Missions Division and any *deputation income reported elsewhere*, I have the following ministerial income:

Tithes, offerings, honoraria for weddings, funerals, etc. as received from:

Foreign sources: \$ \_\_\_\_\_

U.S. sources: \$ \_\_\_\_\_

Provide detail for all ministry-related expenses (excluding expenses of deputation) paid from your personal funds that were not reimbursed by FMD or any other organization. Categorize the expenses paid as best as possible. If in question or in doubt, make a separate listing. Attach a separate sheet if needed. DO NOT list any deputational income or expenses here.

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**Housing Allowance.** If you received a housing allowance from a source other than Global Missions, complete the following:

Total dollar amount of compensation received designated as a housing allowance

\$ \_\_\_\_\_

This housing allowance was received from

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**Estimated Income Tax Payments for 2025:**

**(List payments made by you personally – not made by Global Missions)**

Date	Where Sent	Amount
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

**Note:** FMD will provide us with the estimated payments made by Global Missions on your behalf. Do not list those payments above. List only those payments made personally by you.

**Interest and Dividend Income.** Please list according to each separate Form 1099-INT or Form 1099-DIV received. A photocopy of each form reporting items such as an early withdrawal penalty, capital gain distribution, nontaxable distribution, foreign tax credit, or other specialty type distribution is a must. Discrepancies in this area can cause an IRS audit; please be accurate and complete!

Received From	Amount
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**Itemized Deductions.** In preparing your return, we will use the larger of itemized deductions or the standard deduction granted per your filing status.

Medical/dental expenses <u>not reimbursed</u> by insurance or your PIM account:	\$ _____
State and local income taxes paid	\$ _____
Sales Tax Paid	\$ _____
Real estates taxes paid (excluding rental property)	\$ _____
Other taxes paid (list) _____	\$ _____
Interest paid on home mortgage	\$ _____
Contributions**	\$ _____
Casualty and theft losses (Attach details)	\$ _____

\*\*IRS regulations require a taxpayer to have a written receipt for any contribution made. A cancelled check is no longer considered adequate documentation for a charitable contribution of this nature. You must have all necessary written receipts in your possession prior to the filing of your income tax return in order to qualify for a charitable contribution deduction.

I have complied with IRS regulations concerning charitable contributions and have all necessary written receipts in my possession.  Yes  No

**Rental Property.** Please provide information as to the rental income received and expenses paid (please categorize). Separately list any capital improvements made during the year. If the property was sold or otherwise disposed of during the years, please provide complete information about the sale, etc. If multiple properties are owned, separate the required information by each property. See Attached Worksheet.

**Disposal of Capital Assets.** If you sold or otherwise disposed of any capital asset, i.e., stocks, bonds, real estate, etc., during the year, please provide complete information as to your date of acquisition, cost basis, date of sale, cost of sale and sale proceeds. If you receive Form 1099-B, please provide a photocopy of each form received.

**Other Income and Expenses.** If you have any other items of taxable income or deductible expense not specifically listed on any other page, please attach a sheet identifying the income and/or the expense along with other relevant information.

**Moving Expenses.** A shipping allowance to the field and/or a return from the field allowance received in this year will be included as gross wages on Form W-2. The gross amount of these allowances is considered gross wages regardless of cash flow, i.e., FMD pays the bills disbursing to you any amount left or the entire allowance is paid to you. Please provide information for each category of expense associated with your travel to the field and/or return from the field. If all costs were paid from your PIM account, please indicate such. If some costs were paid from your PIM account and some costs were paid from your personal funds, please distinguish the amount paid from each source. A photocopy of any FMD recap of your shipping allowance will be greatly appreciated.

Transportation and storage for household goods and personal effects:

\$ \_\_\_\_\_

Travel and lodging (excluding meals) costs for yourself and your family members:

\$ \_\_\_\_\_

Other costs not listed above:

\_\_\_\_\_  
\_\_\_\_\_

**Deputation or Outside Income and Expenses.** Please provide the totals below of any income and expense incurred during the deputation while in the States or during any temporary U.S. stay. For amounts entered below under "Other" give complete detail of each item. Please remember that deputation per diem, School of Missions per diem, and General Conference per diem is included in your Form W-2; therefore, do not include those amounts below.

**Gross Offerings Received** \$ \_\_\_\_\_

Other Income (Identify \_\_\_\_\_) \$ \_\_\_\_\_  
 (Do not include income here that is reported under the section title "Ministry Related Income")

Booking Fees Paid \$ \_\_\_\_\_

Airfare Paid \$ \_\_\_\_\_

Hotel/Motel/Camp Sites Paid \$ \_\_\_\_\_

Laundry/Dry Cleaning Paid \$ \_\_\_\_\_

Publications, Tapes & Aids Paid \$ \_\_\_\_\_

Telephone Paid \$ \_\_\_\_\_

Office and Postage Expense Paid \$ \_\_\_\_\_

Total Vehicle Payments \$ \_\_\_\_\_

Amount of Vehicle Payments Deemed Interest \$ \_\_\_\_\_

Actual Vehicle Expense (gas, oil repairs, etc.) \$ \_\_\_\_\_

or

Total Business Miles Driven \_\_\_\_\_ @ \$.72 \$ \_\_\_\_\_

Total Meal Per Diem Amount \$ \_\_\_\_\_

Legal and Professional Services \$ \_\_\_\_\_

Repairs and Maintenance (Other than vehicle) \$ \_\_\_\_\_

Other Deputation Supplies \$ \_\_\_\_\_

Other Expenses: \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

**Assets such as vehicle or any type equipment purchased for missionary work.**

Please provide details concerning expenditures, etc., made for the purchase of vehicles, travel trailers, motor homes, etc. If more than one vehicle was used in deputation during the year, provide the requested information for each vehicle used.

Description \_\_\_\_\_

Date item purchased or placed in service \_\_\_\_\_

Cost of the item \_\_\_\_\_

If a vehicle is owned by the missionary:

Total miles driven during the year \_\_\_\_\_

Business miles driven during the year \_\_\_\_\_

Total personal miles driven during the year \_\_\_\_\_

Date vehicle removed from service \_\_\_\_\_

Sales proceeds, if item sold \_\_\_\_\_

Other information concerning the vehicle: \_\_\_\_\_

Do you have evidence to support the business mileage use claimed? \_\_\_\_ Yes \_\_\_\_ No

If "Yes" is the evidence written? \_\_\_\_ Yes \_\_\_\_ No

Was the vehicle available for personal use during off-duty hours? \_\_\_\_ Yes \_\_\_\_ No

Is another vehicle available for personal use? \_\_\_\_ Yes \_\_\_\_ No

**Other Assets** acquired this year for use in deputation and/or missionary work:

Date Acquired	Description of Item Acquired	Cost
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

**OTHER:**

ADDITIONAL INFORMATION REQUIRED TO COMPLETE THE RETURN: \_\_\_\_\_

