



The Episcopal Diocese of Olympia

The Episcopal Church in Western Washington

www.ecww.org

APPLICATION FORM FOR TECHNOLOGY DEDUCTIONS DUE TO COVID

Name of Congregation _____

Name of Person Responsible for this form _____

Best contact telephone for this person _____

Best email contact for this person _____

Rector, Vicar, Priest-in-Charge _____

Itemized list of equipment purchased and/or one-time services purchased to enable the congregation to provide worship and other programmatic or missional activities on-line. This could be video equipment, modems, recording equipment, computer hardware or software purchases for on-line work, or modification or construction of a website. All items are expected to last five years or more. No staff or personnel costs can be included. Please indicate each item separately. Additional pages can be added if necessary.

Continue, if necessary

TOTAL Costs Incurred by your Congregation _____

We attest to the accuracy of the information provided.

Person filling out the form _____

Clergy in Charge _____

Congregations are asked to fill out this form and return it electronically in PDF format to Lori Hardow, lhardow@ecww.org with copies to Dennis Tierney, Chair of Budget and Finance Committee, dtierney@ecww.org. If there are questions, please contact Dennis Tierney at the above e-mail address before submitting the form.

Calculation of Special Deduction from 2021 NDI Income

1. Only income that was included in the 2020 operating revenues may be used in determining the amount of the special deduction for technology expenses allowed in 2021.
2. The reason is that this revenue must have been included in the NDI determinations for 2020.
3. Congregations may elect to take this special deduction in one month or spread the deduction across up to 3 months in 2021.
4. When calculating NDI, deduct the permitted expenses as normally done. If the multi-month option is selected, then one-third of the expenses can be deducted each month.

We elect to take our entire deduction in 2021 during the month of _____

We elect to take our deduction in 2021 during the following months:

1. _____

2. _____

3. _____

Examples:

Saint Philomena's spent \$2,000 on new video equipment, computer hardware, and software to be able to provide worship services and other programs on-line. They used a combination of operating funds and special gifts received from congregants. All the money was put into the operating fund and assessment was paid on those funds in 2020. The congregation can elect to take the entire \$2,000 deduction in one month of 2021 or spread the deduction over 3 months.

Saint Brenden's spent \$4,000 on a new website and new cameras and microphones. This congregation took funds out of its non-operating reserve account. It did not pay any assessment on this money because it went directly from the reserve account to the vendors. Since no assessment was paid in 2020, no special deduction is permitted in 2021.

Saint Veronica's spent \$5,000 on equipment and a new website. It received a diocesan grant for \$1,000, used \$3,000 from its unrestricted endowment fund, and raised funds from congregants for the rest of its expenses. Since diocesan grants are never assessed, the congregation may only take up to \$4,000 in this special deduction if it paid assessment on that amount in 2020.

Saint Brittany's spent \$3,000 on equipment and other items. It also got a diocesan grant for \$1,000. It used unrestricted endowment funds to pay the rest of the costs and did not enter this revenue into its operating fund. It is not eligible for this special deduction.