

Annual Tithing Statement

From _____

Through _____

Last Name	First	M.I.	Social Security #	Priesthood Office	"Give an account of thy stewardship." - Luke 16:2
Spouse:	First	M.I.	Social Security #		
Address and Street		City	State	Zip	

Children: (Name/Age)			

* Signed _____	Date _____
* Signed (spouse) _____	Date _____

** Payment of tithing due is a matter of conscience and agency. This is not a legally binding agreement.*

Income			
Gross Salary, Wages			
Income from rental property, investments, etc.			
Income from other sources			
Total Income			

Basic Living Expenses			
Housing			
Interest, Property Taxes			
Repairs, Maintenance, Insurance, Rent, Utilities			
Replacement Items			
Subtotal →			
Commodities			
Food, Eating Out			
Transportation			
Replacement and upkeep of clothing			
Personal Needs			
Medical Needs			
Subtotal →			
Other			
Income Taxes (Fed., state, local), Social Security Payment			
Other Family needs			
Subtotal →			
Total Basic Living Expenses			

Tithing Due			
A	Subtract Basic Living Expenses from Income to find Increase		
B	Divide line A by ten to find tithing due on Increase for this period		
C	Carry forward amount of "Total Tithing Due" from your last statement		
D	Add lines B and C		
E	Total tithing paid during the period covered by this statement		
F	Total Tithing Due at the close of this period (subtract line E from line D)		

Signed : _____ Date: _____

Signed : _____ Date: _____

Note 1: If you have filed before, but it has been several years, a certain portion of your increase since your last statement is not reflected in your tangible, physical assets. You may have spent money for gifts, recreation, etc., that were "intangible" expenditures from your increase. You should estimate what amount has been spent in this way. Divide your estimate by ten and enter that number in line E.

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Have you or your family previously filed a financial statement? Y N (Circle one)

Restoration Statements on accountability and tithing by the Bishopric of the church

It is required of the Lord, at the hand of every steward, to render an account of his stewardship, both in time and eternity . . . these things (accounting statement) shall be had on record, to be **handed over unto the bishop** in Zion. D&C 72: 1c, f

And also my servants who are abroad in the earth should **send forth the accounts of their stewardships** to the land of Zion, for **the land of Zion shall be the seat and a place to receive and do all these things**. D&C 69:2a

Reorganization statement on tithing - October 16, 1866

The Presidency, three of the Quorum of Twelve, two High Priests, several elders

"Resolved that to carry out the principles of the law of tithing, it is the opinion of this council, that the law should be carried out **in the scattered condition of the church**, and that as far as we can approximate to that law, is upon the principle of freewill offering, for the practical purposes indicated by that law." *History of the Church*, Volume 3, pgs 453-454

Reorganization statement on tithing - April 8, 1867

The Quorum of Twelve, Jason W. Briggs, president

"Resolved that we regard the law of consecration and tithing as a means of fully establishing equality among the saints in the building up of Zion . . . But the **scattered condition of the church precludes the carrying out of the law in its fullness**. Yet the present necessities of the work do require a portion of tithing and consecrations, and we believe that the **tithing now required is one tenth of the properties of all** who possess a surplus; afterward, **one tenth of their interest annually**. Others not having more than supplies their necessities, are expected to bring their freewill offerings, as the widow brought her mite." *History of the Church*, Volume 3, pg 474

Reorganization statement on who is authorized to collect the tithes - April 8, 1867

In the absence of a resident bishop, or special agent, **it is the duty of presidents of branches to act as agents of the Bishop** in this matter. The needy in the several branches should be relieved **first**, when needed, out of the tithing. *History of the Church*, Volume 3, pg 473

"Contributions are also properly made to branch treasurers for incidental expenses; . . . but **a person cannot be his own bishop to distribute the things which is required to be placed in the treasury of the church**." *The Church: Duties of the Saints in the Temporal Things*, George A. Blakeslee, 2nd bishop of the Reorganization, *The Saints' Herald*, Vol. 31, March 1, 1884, pgs. 137-143.

"Lastly, we cannot, nor should we attempt, to be our own bishop when it comes to how tithes are spent. The **tithe should be placed in the hands of the bishop, or his agents** and not try to become a law to themselves." Bishop G.H. Hilliard, *The Saints' Herald*, Vol. 56, September 9, 1893, pg. 574.