

CLERGY HOUSING ALLOWANCE WORKSHEET

METHOD 1: Amount actually spent for housing this year:

Down payment on purchase of primary residence	\$ _____
Mortgage payments on primary residence (PITI)	\$ _____
Home equity loan repayments (loan made for housing-related expenses)	\$ _____
Refinancing costs paid up-front	\$ _____
Settlement costs on a new purchase, i.e. real estate commission, escrow fees	\$ _____
Real property taxes (If not included in house payment)	\$ _____
Personal property taxes on contents of primary residence	\$ _____
Homeowner's insurance (If not included in house payment)	\$ _____
Personal property insurance on house contents	\$ _____
Umbrella liability insurance	\$ _____
Furniture and accessories	\$ _____
Appliances	\$ _____
Furnishings, art and decorative items	\$ _____
Decorator services	\$ _____
Lawn care, maintenance, equipment & gardening	\$ _____
Improvements/Remodeling	\$ _____
Repairs and maintenance	\$ _____
Pest control	\$ _____
Supplies for cleaning & care of home	\$ _____
Carpet cleaning services	\$ _____
Homeowner's association dues/condominium fees	\$ _____
Miscellaneous	\$ _____
Other	\$ _____

Utilities:

Cable	\$ _____
Electricity	\$ _____
Internet connection	\$ _____
Natural gas/oil	\$ _____
Security system	\$ _____
Telephone (base charge)	\$ _____
Trash collection/recycling pickup	\$ _____
Water/sewer	\$ _____

TOTAL UTILITIES (repeat on line 3c below)

\$ _____ 1a

Total computed housing expenses actually paid

(1T)

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METHOD 2: Officially designated (in advance) housing allowance:

Housing allowance designated by the church (or other employer) \$ _____ (2a)

Board of pensions, as noted on IRS Form 1099R \$ _____ (2b)

Total officially designated housing allowance:

(2T)

METHOD 3: Fair rental value of house, furnishings & utilities:

Please provide an approximate appraised value of primary home: \$ _____ .

Fair rental value of your primary home per year \$ _____ (3a)

Fair rental value of furnishings per year \$ _____ (3b)

Annual utilities (use figure from line 1a above) \$ _____ (3c)

Total computed fair rental value:

(3T)

EXCLUDABLE HOUSING ALLOWANCE FOR TAX YEAR 202_____:

Your excludable housing allowance will be the smallest of Methods 1, 2 or 3.

If you have any questions, please contact our office.