

# Housing Allowance Worksheet I

(For ministers living in a manse)

## Section A

### HOUSING ALLOWANCE EXPENSES

### ESTIMATED AMOUNT

Utilities (gas, electricity, water, trash, local phone).....	\$ _____
Decoration.....	\$ _____
Furnishings and Appliances (purchase or repair).....	\$ _____
Landscaping and Yard Maintenance..... <i>— not excludable are expenses for a yard service</i>	\$ _____
Structural Repair and Maintenance.....	\$ _____
Pest Control.....	\$ _____
Personal Property Insurance on Contents.....	\$ _____
Umbrella Liability Insurance Policy.....	\$ _____
Personal Property Taxes on Contents.....	\$ _____
Miscellaneous Expenses.....	\$ _____

## Section B

Total all estimated expenses below on the line designated for "Total Estimated Housing Allowance". Keep in mind, the estimated housing allowance for ministers living in a manse should be the lesser of the "Fair Rental Value of Home" or the "Total Estimated Housing Allowance".

### TOTAL ESTIMATED HOUSING ALLOWANCE

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

Minister's Name: \_\_\_\_\_ Year: \_\_\_\_\_

#### Disclaimers

- Retroactive designations of housing allowance are not legally effective.
- The entire housing allowance designated by the Session is not necessarily nontaxable. Rather, it is nontaxable, for income tax purposes, only the extent that it does not exceed actual housing expenses or the annual rental value of the home (furnished, including utilities).
- A minister's housing allowance is an exclusion for federal income taxes only. Ministers must add the nontaxable amount of their self-employment taxes on Schedule SE (unless exempt from self-employment taxes).
- Ministers should keep accurate records and receipts of their eligible housing expenses as proof of their expenses.

# Housing Allowance Worksheet II

(For ministers renting or living in mobile home)

## Section A

### HOUSING ALLOWANCE EXPENSES

### ESTIMATED AMOUNT

Utilities (gas, electricity, water, trash, local phone).....	\$ _____
Decoration.....	\$ _____
Furnishings and Appliances (purchase or repair).....	\$ _____
Landscaping and Yard Maintenance..... <i>— not excludable are expenses for a yard service</i>	\$ _____
Structural Repair and Maintenance.....	\$ _____
Pest Control.....	\$ _____
Personal Property Insurance on Contents.....	\$ _____
Umbrella Liability Insurance Policy.....	\$ _____
Personal Property Taxes on Contents.....	\$ _____
Miscellaneous Expenses.....	\$ _____
Housing Rental Payments.....	\$ _____
Mobile Home Space Rental.....	\$ _____

## Section B

Total all estimated expenses below on the line designated for "Total Estimated Housing Allowance". Keep in mind, the estimated housing allowance for ministers living in a rented home should be the lesser of the "Fair Rental Value of Home" or the "Total Estimated Housing Allowance".

**TOTAL ESTIMATED HOUSING ALLOWANCE** \$ \_\_\_\_\_

Fair Rental Value of Home (including utilities & furnishings) \$ \_\_\_\_\_

Minister's Name: \_\_\_\_\_ Year: \_\_\_\_\_

#### Disclaimers

- Retroactive designations of housing allowance are not legally effective.
- The entire housing allowance designated by the Session is not necessarily nontaxable. Rather, it is nontaxable, for income tax purposes, only the extent that it does not exceed actual housing expenses or the annual rental value of the home (furnished, including utilities).
- A minister's housing allowance is an exclusion for federal income taxes only. Ministers must add the nontaxable amount of their self-employment taxes on Schedule SE (unless exempt from self-employment taxes).
- Ministers should keep accurate records and receipts of their eligible housing expenses as proof of their expenses.

# Housing Allowance Worksheet III

(For ministers who own a home and are living in that home)

## Section A

### HOUSING ALLOWANCE EXPENSES

### ESTIMATED AMOUNT

Utilities (gas, electricity, water, trash, local phone).....	\$ _____
Decoration/ Redecoration .....	\$ _____
Furnishings and Appliances (purchase or repair) .....	\$ _____
Landscaping and Yard Maintenance .....	\$ _____
<i>— not excludable are expenses for a yard service</i>	
Structural Repair and Maintenance .....	\$ _____
Pest Control.....	\$ _____
Personal Property Insurance on Contents .....	\$ _____
Umbrella Liability Insurance Policy .....	\$ _____
Personal Property Taxes on Contents .....	\$ _____
Down Payment on a Home .....	\$ _____
Mortgage Payments (principal & interest) .....	\$ _____
Homeowners Insurance .....	\$ _____
Home Improvement Loan (principal & interest) .....	\$ _____
Real Estate Taxes.....	\$ _____
Real Estate Escrow and Commission .....	\$ _____
Homeowner's Association Dues.....	\$ _____
Miscellaneous Expenses .....	\$ _____

## Section B

Total all estimated expenses below on the line designated for "Total Estimated Housing Allowance". Keep in mind, the estimated housing allowance for ministers who own a home should be the lesser of the "Fair Rental Value of Home" or the "Total Estimated Housing Allowance".

**TOTAL ESTIMATED HOUSING ALLOWANCE** \$ \_\_\_\_\_

Fair Rental Value of Home (including utilities & furnishings) \$ \_\_\_\_\_

Minister's Name: \_\_\_\_\_

Year: \_\_\_\_\_

#### Disclaimers

- Retroactive designations of housing allowance are not legally effective.
- The entire housing allowance designated by the Session is not necessarily nontaxable. Rather, it is nontaxable, for income tax purposes, only the extent that it does not exceed actual housing expenses or the annual rental value of the home (furnished, including utilities).
- A minister's housing allowance is an exclusion for federal income taxes only. Ministers must add the nontaxable amount of their self-employment taxes on Schedule SE (unless exempt from self-employment taxes).
- Ministers should keep accurate records and receipts of their eligible housing expenses as proof of their expenses.