

**CLERGY HOUSING ALLOWANCE WORKSHEET**

**Tax Year** \_\_\_\_\_

**METHOD 1: Amount actually spent for housing this year:**

Down payment on purchase of primary residence	\$ _____
Mortgage principal and interest payments on primary residence	\$ _____
Home equity loan repayments (loan made for housing-related expenses)	\$ _____
Refinancing costs paid up-front	\$ _____
Real estate commission, escrow fees	\$ _____
Real property taxes	\$ _____
Personal property taxes on contents of primary residence	\$ _____
Homeowner's insurance	\$ _____
Special personal property insurance on house contents	\$ _____
Umbrella liability insurance	\$ _____
Furniture	\$ _____
Appliances	\$ _____
Art and decorative items	\$ _____
Decorator services	\$ _____
Lawn care & gardening	\$ _____
Repairs	\$ _____
Pest control	\$ _____
Supplies for cleaning & care of home	\$ _____
Carpet and home cleaning services	\$ _____
Homeowner's association dues/condominium fees	\$ _____
Utilities:	
Cable / Satellite	\$ _____
Electricity	\$ _____
Internet connection	\$ _____
Natural gas/oil	\$ _____
Security system	\$ _____
Telephone (base charge)	\$ _____
Trash collection/recycling pickup	\$ _____
Water/sewer	\$ _____
 TOTAL UTILITIES (also repeat on line 3-e below)	\$ _____ (1-a)
 Other: _____	\$ _____
_____	\$ _____
_____	\$ _____
 <b>Total computed housing expenses actually paid:</b>	<b>\$ _____ (1)</b>

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

From clergy's congregation (or other employer)	\$ _____
From board of pensions, as noted on IRS Form 1099R	\$ _____
 <b>Total officially designated housing allowance:</b>	<b>\$ _____ (2)</b>

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

Primary home (1% of house appraised value x 12 months)	\$ _____
<i>Reference -- appraised value is \$ _____</i>	
Home furniture inventory -- cost to rent for a year	\$ _____
Home appliances & misc. inventory -- cost to rent for a year	\$ _____
Annual utilities (use figure from line 1-a above)	\$ _____ (3-e)
 <b>Total computed fair rental value:</b>	<b>\$ _____ (3)</b>

**CONCLUSION: MY EXCLUDABLE HOUSING ALLOWANCE IS:**

This is the smallest of the three totals from Methods 1, 2 and 3 above

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