

Housing Allowance Exclusion Worksheet for Minister of the Gospel [§107]

Client Name _____

2014 Tax Year

1) Designated allowance per agreement

(1) \$ _____

2) Actual expenses:

Utilities \$ _____
 Telephone / Internet (personal) \$ _____
 Cable or satellite dish \$ _____
 Miscellaneous** \$ _____
Total Utilities (Post in Utilities Section 3 below) \$ _____

Furnishings and appliances \$ _____
 Mortgage payments or rent \$ _____
 Real estate taxes \$ _____
 Insurance \$ _____
 Repairs and maintenance \$ _____
 Landscaping and lawn mower \$ _____
 Homeowners Association or condo fees \$ _____
 Decorating, painting, wallpapering \$ _____
 Carpeting, flooring, ceiling fans \$ _____

Total actual expenses (Include Utilities) \$ _____ **(2) \$** _____

3) Fair rental value of housing

\$ _____
 Fair rental value of furniture \$ _____
 Utilities (From Section 2 Utilities sub-total) \$ _____

Total **(3) \$** _____

Allowable exclusion (lesser of 1, 2, or 3) \$ _____

Non Taxable Parsonage Allowance
Total of W-2 + Parsonage Allowance + Sch C

\$ _____

SE Base	
W2	
Housing	
Ministry Sch	
Less Unreimb exp	
Total	