

Housing Allowance Exclusion Worksheet

For Ministers of the Gospel [Internal Revenue Code Section 107]

(1) Designated allowance per agreement/contract		(1) \$ _____
(2) Annual fair rental value of housing:	\$ _____	
Fair rental value of furniture	\$ _____	
Utilities (e.g. gas, oil, electric, water, sewer, trash)	\$ _____	
Telephone (land-line, local phone only; no long distance)	\$ _____	
Cable, internet, DSL, direct TV, and/or satellite dish	\$ _____	
Total		(2) \$ _____
(3) Actual expenses:		
Utilities (e.g. gas, oil, electric, water, sewer, trash)	\$ _____	
Telephone (land-line, local phone only; no long distance)	\$ _____	
Cable, internet, DSL, direct TV, and/or satellite dish	\$ _____	
Furnishings and appliances	\$ _____	
Mortgage payments (principal and interest) or rent	\$ _____	
Real estate taxes (not included in mortgage payments)	\$ _____	
Insurance	\$ _____	
Repairs and maintenance	\$ _____	
Cleaning supplies (e.g. furniture polish, vacuum sweeper)	\$ _____	
Landscaping (e.g. flowers, yard bags, garden tools) and/or lawn mower	\$ _____	
Homeowners Association or condo fees	\$ _____	
Improvements (e.g. decorating, painting, wallpapering, carpeting, flooring, ceiling fans, light bulbs)	\$ _____	
Total		(3) \$ _____
Allowance exclusion (lesser of 1, 2, or 3)		\$ _____

DO NOT INCLUDE: Labor hired for maintenance, lawn, or maid service, groceries, personal toiletries, paper products, personal clothing, toys, computer games, VCR or DVD movies, cellular phones, and home equity loans not used for housing-related expenses.