

**Clergy Housing Worksheet for ordained & licensed ministers, priests & rabbis [§107]**

List totals for the year for primary residence only:  Client  Spouse

Please check if \_\_\_\_\_ Parsonage or \_\_\_\_\_ Clergy-owned or rented dwelling.

If you moved, list expenses for each house in separate columns & date.

(1) Allowance or Exclusion designated per written agreement & received (1) \$ \_\_\_\_\_

(2) PARSONAGE: Fair rental value of employer-owned home, no utilities A \$ \_\_\_\_\_  
 Fair rental value of furniture & furnishings if known ..... B \$ \_\_\_\_\_

**Employer Paid Utilities Only:**

Electric	\$ _____	
Gas/Oil	\$ _____	
Phone (personal local land-line only)	\$ _____	
Cable/Internet/Satellite	\$ _____	
Trash	\$ _____	
Sewer/Water/Septic	\$ _____	
Total Utilities provided.....		C \$ _____

**Total for Employer owned housing: (add A+B+C) (2) \$ \_\_\_\_\_**

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**(3) Actual expenses paid from housing allowance or furnishing exclusion allowance or clergy pension:**

Mortgage payments or rent, annual total.	\$ _____	
Real estate taxes (if not included in mortgage)	\$ _____	
Insurance (if not included in mortgage)	\$ _____	
Utilities (do include amounts paid by employer)		
Cable/Internet/Satellite	\$ _____	
Electric	\$ _____	
Gas/Oil/propane/heating fuel	\$ _____	
Phone (personal, local, land-line only)	\$ _____	
Sewer/Water/Septic	\$ _____	
Trash	\$ _____	
Repairs, maintenance, & improvements	\$ _____	
Furniture, furnishings, & appliances	\$ _____	
Landscaping, lawn mower, fertilizer etc.	\$ _____	
Cleaning supplies, light bulbs, etc.	\$ _____	
Decorating, painting, wallpapering, etc.	\$ _____	
Carpeting, flooring, ceiling fans, etc.	\$ _____	
Homeowners Association or condo fees	\$ _____	
Any other house related expenses:	\$ _____	
<b>Total</b>		<b>(3) \$ _____</b>

**Net Housing Exclusion: Enter the lower number from 1, 2, or 3 \$ \_\_\_\_\_**

**DO NOT INCLUDE:** Lawn mowing or maid services, groceries, personal toiletries, paper products, clothing, toys, movie rentals, cellular phones, long-distance phone service, or home equity loans not used for housing-related expenses.