## MINISTERS HOUSING ALLOWANCE

Use these forms to figure out your Ministers Housing Allowance.

Please bring the attached 2 pages with you when you have your Tax Appointment, or mail it in when you mail your Tax Information to us.

Please note a signature is required on the second page.

# ➤ Computation of Unused Housing Allowance

Designated Housing Allowance for the year approved by the church	\$	
Actual expenditures for the year:		
House payments/Rent	\$	
Homeowner Dues		
Real Estate Taxes-not included in payment above		
Loan/Re-finance/Purchase costs		
Insurance (on home and contents)	-	
Utilities		
Cleaning/Cleaning Supplies		
Repairs and maintenance		
Lawn/landscape/gardening/pest		
Household furnishings		
Appliances (TV, refrigerator, dishwasher, etc.)		
Decorator items (drapes, pictures, etc.)		
Miscellaneous (dishes, cookware, piano, rugs, etc)		
Home Improvements		
Total housing allowance spent during the year	\$(	)
Unused Housing Allowance	\$	

## Computation of Excludable Housing Allowance

Your excludable housing allowance is limited to the lesser of the following amounts:

1.	Amount actually spent on housing	\$
2.	Designated housing allowance approved by church	\$
3.	Fair rental value of home plus fair rental value of furnishings, plus actual utility cost	\$
4.	Excludable housing allowance, smaller of 1,2, or 3 above	\$
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#### POSSIBLE HOUSING EXPENSE ITEMS

### **FURNISHINGS AND APPLIANCES**

Air-Conditioner Fans Radio Bed Fire Extinguishers Refrigerator Bedspread Fire/Smoke Alarms Rugs Bookcase Flowers/Plants Sheets Bulletin Board Flower Pots/Hangers Shelves Carpeting Food Freezer Sofa Canisters Glasses/Cups Step Stools Cedar Chest Heaters (Electric or Gas) Stereo Chairs Hutch Stove China Cabinet Kitchen Appliances **Tables** 

Clocks Lamps/Light Fixtures Telephone Answering Machine

Clothes Dryer Lamp Shades Television

Coat Racks Lamp Stands **Television Cabinet** 

Coffee Table Lawn Decorations Tool Shed Curtains Lawn Furniture Towel Rack Decorations for Wall Microwave Oven TV Trays Desk Mirrors Utensils

Dishes Pictures/Frames for Wall Vacuum Cleaner

Drapes **Pillows** Vases

Dresser/Chest of Drawers Pillow Cases Venetian Blinds Pots/Pans Washing Machine **End Tables** 

#### **MAINTENANCE EXPENSE:**

Air Fresheners Floor Polish Paper Towels Bathroom Fixtures/Racks Food Containers Rakes Bath Mat/Shower Curtain Furnace/Air Filters Screws/Bolts/Washers

**Brooms** Furniture Polish Shelf/Contact Paper **Bug Sprays** Gas for Lawnmower

Soap Candles Grass/Hedge Trimmer Sponges Carpet Cleaners/Rentals

Hardware Supplies Toilet Bowl Cleaner Chain Saw Hoes Toilet Paper Chair/Sofa Coverings Ladders **Tools** 

Cleaning Supplies Lawn Hose **Towels** Clothes Hamper Lawn Mower Trash Bags Clothes Hangers Light Bulbs Wallpaper Disinfectants Mops Waste Baskets **Dust Pans** Nails Wash Rags **Extension Cords** Oil (all purpose) Weed Eater Flash Lights/Batteries **Paint** Window Cleaners

#### NON-TANGIBLE EXPENSES

Cable TV Fees Lawn/Yard Care & Mowing Sewer Fees Chimney/Furnace Cleaned Lawnmower Repair Snow Removal Electric Power Mortgage Payments Trash Removal Heat (Gas/Wood) Real Estate Taxes Water Household Insurance

Repairs