

# CLERGY HOUSING ALLOWANCE WORKSHEET

Name: \_\_\_\_\_

Tax return for year 200\_\_\_\_

**NOTE: This worksheet is provided for educational purposes only. You should discuss your specific situation with your professional advisors, including the individual who assists with preparation of your final tax return.**

## 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	\$ _____
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)	\$0 (1-a)
Other: _____	\$ _____

**Total computed housing expenses actually paid:** \$0 (1)

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

From clergy's congregation (or other employer)	\$ _____	(2-a)
From board of pensions, as noted on IRS Form 1099R	\$ _____	(2-b)

**Total officially designated housing allowance:** \$0 (2)

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

*It's suggested that you validate this number by checking with a local realtor.  
Depending on your location, including seasonal rentals, this number may vary from the calculation in 3-a below.*

Primary home (1% of house appraised value x 12 months)	\$ _____	(3-a)
Reference -- appraised value is \$ _____		(3-b)
Home furniture inventory -- cost to rent for a year	\$ _____	(3-c)
Home appliances & misc. inventory -- cost to rent for a year	\$ _____	(3-d)
Annual utilities (use figure from line 1-a above)	\$ _____	(3-e)

**Total computed fair rental value:** \$0 (3)

**CONCLUSION: MY EXCLUDABLE HOUSING ALLOWANCE IS:** \$0

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

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