

# HOUSING ALLOWANCE WORKSHEET

Minister is Renting

Minister's Name \_\_\_\_\_  
For the period \_\_\_\_\_,20 to \_\_\_\_\_,20  
Date Approved \_\_\_\_\_,20

## Allowable Housing Expenses (expenses paid by minister from current income)

	<u>Estimated Expenses</u>	<u>Actual Expenses</u>
Housing rental payments	\$ _____	\$ _____
Personal property insurance on minister-owned contents	_____	_____
Personal property taxes on contents	_____	_____
Umbrella liability insurance	_____	_____
Structural maintenance and repair	_____	_____
Landscaping, gardening, and pest control	_____	_____
Furnishings (purchase, repair, replacement)	_____	_____
Decoration and redecoration	_____	_____
Utilities (gas, electricity, water) and trash collection	_____	_____
Local telephone expense (base charge)	_____	_____
Mobile home space rental	_____	_____
<b>SUBTOTAL</b>	_____	_____
10% allowance for unexpected expenses	_____	_____
<b>TOTAL</b>	\$ <u>_____</u>	\$ <u>_____</u> <b>(B)</b>
<b>DESIGNATED/APPROVED HOUSING ALLOWANCE</b>		\$ <u>_____</u> <b>(A)</b>

**Note 1:** The amount excludable from income for federal income tax purposes is the lower of **(A)** or **(B)**

**Note 2:** IRS regulations state the amount excludable as a housing allowance is the lower of actual expenses or the rental value of the house plus utilities and furnishings.