**Housing Allowance Worksheet**
**Clergy-Owned Housing**

| | Tax Year | 2019 |
|---|---|---|

Name

Date designation approved

| Allowable Housing Expenses (expenses from current income) | Estimated Amounts | Actual Amounts |
|---|---|---|
| | | |
| Housing loan principal and interest payments | | |
| Homeowner's association dues/condominium fees | | |
| Real property taxes | | |
| Local telephone expense (base charge) | | |
| Homeowner's insurance | | |
| 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 | | |
| | | |
| | | |
| | | |
| | | |

Subtotal

10% allowance for unexpected expenses

TOTAL $

Properly designated housing allowance $

Fair rental value of furnished home, plus utilities $

**Lower of A, B C**

**Utilities**
Electric
Gas
Trash
Water/Sewer
**Total Utilities**