

Housing Allowance Worksheet
Clergy-Owned Housing

Tax Year **2025**

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	_____