

Clergy Housing Allowance Worksheet - *Lowest Value to be Used*

Test 1: Amount actually spent for housing

Total rent paid for the year, or:	\$ _____
Down payment on purchase of primary residence	\$ _____
Mortgage principal and interest payments on primary residence	\$ _____
Home equity loan repayments (loan for housing-related expenses)	\$ _____
Refinancing costs paid up-front	\$ _____
Real property taxes	\$ _____
Homeowner's insurance	\$ _____
Furniture	\$ _____
Appliances	\$ _____
Art & décor	\$ _____
Lawn care & gardening	\$ _____
Repairs	\$ _____
Pest control	\$ _____
Supplies for cleaning & care of home	\$ _____
Homeowner's association dues/condo fees	\$ _____
Utilities:	\$ _____
Cable	\$ _____
Electricity	\$ _____
Internet	\$ _____
Natural gas	\$ _____
Security system	\$ _____
Trash collection/recycling pickup	\$ _____
Water/sewer	\$ _____
Total Utilities:	\$ _____
Other: _____	\$ _____

TOTAL HOUSING EXPENSES ACTUALLY PAID \$ _____

Test 2: Officially designated (in advance) housing allowance

From clergy's congregation or other employer:	\$ _____
Other governing body: _____	\$ _____

TOTAL OFFICIALLY DESIGNATED HOUSING ALLOWANCE \$ _____

Test 3: Fair Rental Value of house, furnishings, & utilities*

* It is recommended that you confirm this value with a local realtor → Note: appraised value is \$ _____

Quick Valuation Test - Comparable House Values in Area:

House A: \$ _____ House B: \$ _____ House C: \$ _____

Primary home - annual rental value	\$ _____
Home furniture inventory - cost to rent for a year	\$ _____
Home appliances & misc. inventory - cost to rent for year	\$ _____
Annual utilities (use figure from calculation above)	\$ _____

TOTAL CALCULATED FAIR RENTAL VALUE \$ _____

Which test has the lowest value?

Enter that value here

→

\$ _____

Note: this worksheet is for educational & planning purposes only

Self-Employment Income & Expenses

<i>Income</i>	
Weddings	\$
Funerals	\$
Honorarium	\$
Other (list):	\$
Total:	\$

<i>Vehicle Info & Expenses</i>	
Make/Model	
Date purchased (mm/dd/yyyy)	
Ending odometer reading (12/31)	Deductible mileage includes: <ul style="list-style-type: none"> • Educational Miles • Hospital & Parishioner visits • Meetings & outings outside the church • Weddings & funerals outside the church
Beginning odometer reading (01/01)	
Total miles driven (end - beg odo)	
Total business miles	Nondeductible mileage includes: <ul style="list-style-type: none"> • Driving to & from church or other regular place of business
Total commuting miles	
Other / Notes:	

<i>Business Expenses</i>			
Advertising / Promotion:		Professional subscriptions	
Commissions & Fees Paid:		Equipment purchases	
Legal & Professional:		Books	
Office Expense:		Other(list) _____	
Repairs & Maintenance (not of auto/truck)		Other(list) _____	
Supplies:		Other(list) _____	
Continuing Ed:		Other(list) _____	

<i>Travel Expenses</i>							
City	Dates	# of Nights	Lodging	Meals	Airfare	Auto rental/taxi	Other (description & cost)

Notes/Detail for above items

UTILITIES TRACKER - ACTUAL EXPENSES

Utilities:

Cable	\$ _____
Electricity	\$ _____
Internet	\$ _____
Natural gas	\$ _____
Security system	\$ _____
Trash collection/recycling pickup	\$ _____
Water/sewer	\$ _____
Other: _____	

Total Utilities:

\$ _____

