

**CLERGY DESIGNATION OF HOUSING ALLOWANCE EXCLUSION
(CONFERENCE PAYROLL ONLY)**

Prepare this form in duplicate and return the original to the Conference Treasurer. New appointments should file a declaration within the first week of employment to cover the balance of the calendar year.

Name: _____ Effective Date: ____/____/____

(1) PARSONAGE PROVIDED BY APPOINTMENT

- a. Utilities \$ _____
- b. Repairs/Maintenance \$ _____
- c. Furnishings \$ _____
- Total Parsonage Related Allowances \$ _____

(2) HOUSING ALLOWANCE PROVIDED BY SALARY PAYING UNIT*

Enter the following 3 amounts:

- a. Estimated housing expenses to be paid by or for the pastor, and properly substantiated. \$ _____
- b. Fair rental value of the home (furnished, including utilities) \$ _____
- c. Housing Allowance per Resolution \$ _____

Enter the **lowest** of the above lines (2a), (2b), or (2c). \$ _____

Amount designated as the total housing allowance \$ _____

In accordance with the provisions and requirements of Section 107 of the U. S. Internal Revenue Code, I certify that the amounts set forth below represent to the best of my knowledge and belief a true estimate of the payments to be made by me to rent or provide a home out of the gross compensation paid to me by my salary paying unit for the year 2005.

In making this designation, I accept full responsibility for maintaining and keeping, in accordance with Section 107 of the Internal Revenue Code, all supporting leases, mortgages, tax bills, utility bills, repair and maintenance bills, and any other documentation necessary to support that portion of the above estimate I shall claim as actually expended for housing. I also understand that if the above estimated amount is not used in full for housing needs for the taxable year that I am responsible for reporting the unused portion as earnings on my Federal Income Tax Return. The housing allowance exclusion is an exclusion for federal income taxes only.

Signature _____ Date _____
(Clergy)

Signature _____ Date _____
(Conference Treasurer)

MINISTER'S CHECKLIST OF HOUSING EXPENDITURES
KEEPING A RECORD OF YOUR HOUSING EXPENDITURES IS VITAL
WHAT YOU SPEND IS A FACTOR IN AVOIDING INCOME TAX

IF YOU OWN RESIDENCE:

The amount of the mortgage payments:.....\$ _____

Principal..... _____
 Interest..... _____
 Taxes..... _____
 Insurance..... _____

Down Payment and Closing costs if year of purchase.....\$ _____

IF YOU RENT THE RESIDENCE:

The amount of the rental payments.....\$ _____

IF YOU OWN, RENT, OR UTILIZE A PARSONAGE:

Insurance on the contents of home.....\$ _____

Repairs., Improvements, Additions.....\$ _____
 (Painting, Maintenance, Carpet, Roofing, Decks, Patio,
 Driveway, Carport, Garage, etc.)

Furniture and appliances purchased.....\$ _____
 (Dishes, tableware, utensils, chairs., stove, refrigerator, etc.)

Repair of furniture and appliances.....\$ _____
 (Lawnmowers tuned, lawn tools and supplies, etc.)

Decorator items (Rugs, Drapes, Curtains, Pillows, etc.).....\$ _____

Linens (Sheets, blankets, bed spreads, towels, etc.).....\$ _____

Electric Utility Service.....\$ _____

Gas Utility Service, Propane, Fuel oil, etc.....\$ _____

Water and Sewer Utility Service.....\$ _____

Telephone Service (except long distance).....\$ _____

Garbage Pickup and Removal.....\$ _____

Lawn Maintenance Service.....\$ _____

Cleaning Supplies (Brooms, mops, light bulbs, cleansers).....\$ _____

Other Cost of Housing.....\$ _____

TOTAL HOUSING EXPENDITURES.....\$ _____

NOTE: The expenses must occur in the tax year in which the clergy person is to exclude the expenses from gross income. It is suggested that clergy refer to the Q&A Section of the Housing Allowance for United Methodist Clergy (2004-2005 Tax Packet) provided by GCFA and found on the GCFA website: www.gcfa.org.