

**Computation of Minister's Excludable Housing Allowance
Worksheet**

A Housing allowance designated by the church \$_____ (A)

B Fair market rental value of house plus actual utility expense

Fair market rental value of house \$_____

Actual utility expense _____

Total fair market rental value and utility expense \$_____ (B)

C Actual expense

Mortgage payments to buy, build or improve home \$_____

Down Payment on purchase of primary home _____

Rent _____

Utilities and telephone
(gas, water, sewer, electricity, internet, local telephone charges, etc.) _____

Trash pickup _____

Real estate taxes _____

Homeowner's or rental insurance _____

Structural Repairs/Improvements/Remodeling _____

Maintenance
(household cleansers, light bulbs, pest control, etc.) _____

Furnishings/Appliances (purchase & repair) _____

Home Owner's Association dues _____

Yard Maintenance _____

Other (list) _____

Total actual expenses \$_____ (C)

Total Minister's Excludable Housing Allowance \$_____
(Lesser of A, B or C)