HOUSING / PARSONAGE / MANSE ALLOWANCE FORM
Ordained, Licensed, and Commissioned Clergy

Clergy Name_____Congregation_____

In compliance with Code and regulations of the Internal Revenue Service, I hereby submit the following estimate of my "costs to provide a home", under IRS Code Section 107, for the calendar year beginning **January 1, 2014.**

Federal regulations require that ordained, licensed, and commissioned clergy employed during the present calendar year submit this form for the subsequent year.

 Complete applicable section:

_____ **Rented Home**

List the actual amount to be spent for rent and the estimated cost of furnishings, maintenance, repairs, appurtenances, utilities including gas, water, electricity, Internet, telephone, etc.

_____ **Owned Home**

List the actual amount to be spent for your house payment and the estimated cost of furnishings, maintenance, repairs, appurtenances, utilities including gas, water, electricity, Internet, telephone, etc.

_____ **Parsonage/Manse**

List the estimated cost of furnishing, maintenance, repairs, appurtenances, utilities including gas, water, electricity, Internet, telephone, etc.

A minister is allowed to exclude from gross income: (1) the utilities paid by the church and rental value of a parsonage provided to him or her in addition to his or her compensation; or (2) a parsonage or housing allowance paid to him or her as part of his or her compensation, to the extent used by him or her to rent or provide a home and to the extent such allowance does not exceed the fair rental value of the home, including furnishings and appurtenances such as a garage, plus the cost of utilities.

I request that the amount shown above be designated for housing allowance for the calendar year 2014 and all future years until modified or revoked. I understand that I assume full responsibility for compliance with IRS code 107.

_____   _____
Minister's signature   *Date*

_____   _____
Approved by   *Date*