

**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, 2017**.

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. Housing Allowance can not exceed the IRS guidelines "fair rental value including furnishings and appurtenances, plus the cost of utilities)*

**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 2017 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 \_\_\_\_\_

The above estimate has been accepted as the designated or paid housing allowance. This amount will be recorded in the official minutes and reported as non-taxable income in box 14 of the W2 form.