



### HOUSING ALLOWANCE

IRS regulations require that persons employed during the present calendar year submit this form for the subsequent year prior to January 1 of subsequent year.

RETURN TO:

Fiscal Agent: \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip code: \_\_\_\_\_

Employee \_\_\_\_\_

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 prior to January 1, 20\_\_\_\_.

Complete one applicable section:

**1. RENTED HOME:**

Include actual amount to be spent for rent as well as the estimated cost of utilities; for example, gas, water, heat, electricity and telephone.

Rent \_\_\_\_\_ Utilities \_\_\_\_\_

TOTAL ANNUAL \_\_\_\_\_ \*

(Record also on page 2\*)

**2. OWNED HOME:**

IRS guidelines state that the maximum for housing allowance is the "fair rental value including furnishings and appurtenances, plus the cost of utilities."

Mortgage/Principal \_\_\_\_\_ Interest \_\_\_\_\_ Taxes \_\_\_\_\_

Insurance \_\_\_\_\_ Utilities \_\_\_\_\_

Repairs/Maintenance \_\_\_\_\_ TOTAL ANNUAL \_\_\_\_\_ \*

(Record also on page 2\*)

**3. PARSONAGE FURNISHED:**

Utilities \_\_\_\_\_; Other (Itemize) \_\_\_\_\_

TOTAL ANNUAL \_\_\_\_\_ \*

(Record also on page 2\*)



I request that \* \_\_\_\_\_, as described above, be considered my total annual housing cost for calendar year 20\_\_\_\_\_.

**HOUSING ALLOWANCE**

I understand that I assume full responsibility for compliance with IRS regulations and understand the need to keep an accurate record of housing expenditures in order to be able to substantiate any amounts excluded from gross income in filing my Federal Income Tax Return. Remember that the housing allowance (including the fair rental value of a provided parsonage) must be included as part of your income for the self employment tax.

Date \_\_\_\_\_ Signed \_\_\_\_\_

\*\*\*\*\*

**For fiscal agent use only:**

The above estimate has been accepted as the housing allowance to be utilized for tax exemption of income and shall be recorded in our files in accordance with the requirements of the Internal Revenue Service.

Full Name of Fiscal Agent: \_\_\_\_\_

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

Salary per Pay Period: \_\_\_\_\_

Housing per Pay Period: \_\_\_\_\_