## Housing Allowance Exclusion Worksheet For Minister of the Gospel [§107]

(1) Designated allowance per agreement			(1) \$
(2) Fair rental value of housing		\$	
	Fair rental value of furniture	\$	
	Utilities	\$	
	Telephone (personal)	\$	
	Cable	\$	
	Total		(2) \$
(3) Actual expenses:			
	Utilities	\$	
	Telephone (personal	\$	
	Cable or satellite dish	\$	
	Furnishings and appliances	\$	
	Mortgage payments or rent	\$	
	Real estate taxes	\$	
	Insurance	\$	
	Repairs and maintenance	\$	
	Cleaning supplies	\$	
	Landscaping or lawn mower	\$	
	Homeowners Association or condo fees	\$	
	Decorating, painting, wallpapering	\$	
	Carpeting, flooring, ceiling fans	\$	
	Total actual expenses		(3) \$
Allowable exclusion (lesser of 1, 2, or 3)			\$

**DO NOT INCLUDE:** Labor hired for maintenance or maid service, groceries, personal toiletries, paper products, personal clothing, toys, computer games, VCR or DVD movies, cellular phones used outside the home, and home equity loans not used for housing-related expenses.