

ESTIMATED HOUSING ALLOWANCE EXPENSE FORM  
FOR CLERGY WHO **OWN** THEIR HOME  
DEADLINE: DECEMBER 15, 2016

Ministers are permitted to exclude from their church income (for federal income tax purposes) a "housing allowance" designated by their employing conference, to the extent that the allowance is used to pay housing expenses. To assist the conference in designating an appropriate amount, please estimate on this form the housing expenses you expect to pay next year, and then **return the form to the treasurer's office by December 15, 2016**

CATEGORY OF EXPENSE	ESTIMATED AMOUNT FOR 2017
Down payment on a home	_____
mortgage payments on a loan to purchase or improve your home (include principal & real estate taxes)	_____
Real estate taxes	_____
Property insurance	_____
Utilities (Electricity, gas, water, trash pickup, local telephone charges)	_____
Furnishings & appliances (purchase & repair)	_____
Structural repairs & remodeling	_____
Yard maintenance & improvements	_____
Maintenance items (household cleansers, light bulbs, pest controls, etc.)	_____
Home owners associations dues	_____
Miscellaneous	_____
Total estimated expenses <b>for 2017</b>	_____

The above listed expenses represent a reasonable estimate of my housing expenses for next year. I **understand and agree that:**

The Conference will not designate a portion of my compensation as a housing allowance **until I complete and return this form**. Retroactive designations of housing allowances are not legally effective.

**It is my responsibility** to notify the conference in the event that these estimates prove to be materially inaccurate during the year.

My housing allowance exclusion is not the same as my estimated expenses. The actual housing allowance exclusion is the lowest of 4 amounts: (1) my actual housing expenses for the year, (2) the conference-designated housing allowance, (3) the annual fair rental value of my home furnished, including utilities; and (4) PUC Ceiling.

I will have to account to the conference treasurer **for my actual 2017** housing expenses not later than **December 15, 2017**. The conference treasurer will then compute my actual housing allowance exclusion based on the information I have provided, and the test described in the previous paragraph. The conference treasurer will then reduce the income reported on my W-2 form by the amount of the actual housing allowance exclusion. I understand that if I fail to account for my actual housing expenses by **December 15, 2017** the conference will report my entire compensation (including housing allowance) as income on my W-2 form.

My housing allowance exclusion is an exclusion for federal income taxes only. I must add my housing allowance as income in reporting my self-employment taxes on Schedule SE (unless I am exempt from self-employment taxes).

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Return to: Treasurer's Office  
Central California conference  
PO Box 770  
Clovis, CA 93613  
Fax (559) 347-3083  
e-mail: [treasurer@cccsda.org](mailto:treasurer@cccsda.org)

I attest that I received this form from the above minister on:

\_\_\_\_\_

\_\_\_\_\_  
Representative of the Conference Treasurer