

WORK SHEET

Clergy Who Rent Their Homes

Category Of Expense	Estimated Amount
• Rental payments	_____
• Property insurance	_____
• Utilities (electricity, gas, water, trash pickup, local telephone charges)	_____
• Furnishings and appliances (purchase and repair)	_____
• Structural repairs and remodeling	_____
• Yard maintenance and improvements	_____
• Maintenance items (household Cleaners, light bulbs, pest control, etc)	_____
• Miscellaneous	_____
• Total Estimated Expenses for 20_____	_____

Priests are permitted to exclude from their church income (for federal income tax purposes) a “housing allowance” designated by their employing church, to the extent that the allowance is used to pay housing expenses.