

# WORK SHEET

## Clergy Who Live In A Church-Owned Rectory

<b>Category Of Expense</b>	<b>Estimated Amount</b>
• Real estate taxes	_____
• 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	_____
• <b>Total Estimated Expenses for 20</b> __	_____

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