

| Tax year 20_____ | |
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| 1. Indicate the amount classified as the housing allowance by the salary-paying unit. | |
| 2. Indicate the amount actually expended by the clergy person on housing | |
| a. rent payments or mortgage principal payments made | |
| b. mortgage interest payments made | |
| c. real property taxes | |
| d. maintenance expenses | |
| e. utilities | |
| f. furnishing | |
| g. other applicable expenses related to housing | |
| h. add lines a, b, c, d, e, f, and g and indicate total here | |
| 3. Indicate fair rental value of the housing plus the cost of utilities: | |
| a. fair rental value of the housing (furnished) | |
| b. fair rental value of the appurtenances, such as garage (if not in line a) | |
| c. cost of utilities | |
| d. add lines a, b, and c, and indicate total here | |
| 4. Indicate the least of the amounts indicated on lines 1, 2h, and 3d | |