[Church Letterhead]

[The Church Name]

[year] Ministerial Housing Allowance

Ordained, commissioned, or licensed ministers are permitted to exclude from their church income a “housing allowance” designated by their employing church, to the extent that the allowance is used to pay housing expenses. To assist The River Conference in designating an appropriate amount, please estimate on this form the housing expenses you expect to pay in the upcoming year.

Items that may be included in estimating a housing allowance can be:

* Down payment on home
* Mortgage payments to purchase or improve your home
* Real estate taxes
* Property insurance
* Structural repairs and remodeling
* Improvements
* Miscellaneous

As a qualified minister, I designate $ [annual amount] for my [year] housing allowance.

1. It is my responsibility to notify the church board in the event that this estimate proved to be materially inaccurate during the year.
2. The entire housing allowance designated by the church is not necessarily nontaxable; rather it is nontaxable for income tax purposes only to the extent that it does not exceed my actual housing expenses.

The [Church Name] Board has approved the [year] Housing Allowance for [Pastor’s name] with a vote on [date of board meeting].

Signature Board Chair Signature of Qualifying Elder/Minister

Print Name Print Name

Date Date