

**ALASKA MINISTRY NETWORK OF THE ASSEMBLIES OF GOD, INC.**

*ESTIMATED HOUSING EXPENSES*

This agreement is valid  
effective the approved date indicated below  
until further action by the governing body

Minister's Name: \_\_\_\_\_

Internal Revenue Service Regulation 1.107.1 (c) provides:

Legal deductions for ministers of the gospel as a housing allowance include the following:

1. Rent of home
2. Costs of expenses directly related to providing a home

Federal law requires that ministers who deduct a housing allowance submit an estimate of expected expenses to their "employer," who must record in their official minutes that this portion of the minister's salary is designated (in advance) as housing allowance and not subject to federal income taxes. This amount, however, is subject to self-employment tax. Please complete this form and return it to your employer. Below are some guidelines for determining your employer:

- If you are pastor of a **General Council or Ministry Network Affiliated church**, submit your completed form to **your official church board**.
- If you are pastor of a **Developing Assembly** submit your completed form to the Alaska Network Office.
- If you are **US Missions appointed**, submit the form you receive from **back to them**.
- If you are approved as an **Alaska Network Special Ministries**, submit your form to **Alaska Network Office**.
- If you are **incorporated**, submit your form to **your corporation board**.
- **All others** must submit your form to the **agency through which you receive ministerial income**.

If you have questions, please feel free to contact our office. Please keep a duplicate copy of this form for your records, as you must be able to justify these figures by submitting a report of actual housing expenses at the end of the calendar year.

Estimate the anticipated costs you will incur for the next calendar year for the following expenses:

RENT OF HOME .....\$ \_\_\_\_\_

INSTALLMENT PAYMENTS ON LOANS/PRINCIPAL AND INTEREST.....\$ \_\_\_\_\_

FURNISHINGS PURCHASED OR MONTHLY PAYMENTS .....\$ \_\_\_\_\_

REPAIRS/IMPROVEMENTS .....\$ \_\_\_\_\_

UTILITIES CONNECTED WITH THE HOME  
(gas, water, sewer, electricity, telephone).....\$ \_\_\_\_\_

HOME INSURANCE.....\$ \_\_\_\_\_

REAL ESTATE TAXES .....\$ \_\_\_\_\_

OTHER EXPENSES OF A HOME OTHER THAN FOOD OR SERVANT  
(paid yard maintenance, trash pickup, etc.) .....\$ \_\_\_\_\_

TOTAL HOUSING ALLOWANCE REQUESTED  
BEGINNING JANUARY 1, 2019 IS:.....\$ \_\_\_\_\_

MINISTER'S SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

APPROVED BY (SIGNATURE): \_\_\_\_\_ DATE: \_\_\_\_\_

**TYPE OR PRINT CLEARLY**