

**NOTIFICATION OF HOUSING ALLOWANCE  
FROM THE CHURCH TO THE MINISTER**

Date \_\_\_\_\_

Dear Reverend \_\_\_\_\_ :

This is to advise you that at the business meeting of \_\_\_\_\_  
Church held on \_\_\_\_\_, 20\_\_\_\_\_, your housing allowance for the year 20\_\_\_\_ was  
officially designated for church financial record purposes and fixed in the amount of \$ \_\_\_\_\_  
(If a parsonage is provided, add : You will also have rent-free use of the home located at  
\_\_\_\_\_ ) for the year 20\_\_\_\_\_.

This action is recorded in the church minutes. Under Section 107 of the Internal Revenue Code  
an ordained or licensed minister of the gospel is allowed to exclude from gross income (for Federal  
Income Tax purposes) the housing allowance paid to him as part of his compensation to the extent  
used by him to provide a home.

You should keep an accurate record of your expenditures to provide a home in order to be able  
to substantiate any amounts excluded from gross income in filing your federal income tax return.

Sincerely,

\_\_\_\_\_  
(Authorized Church Official Signature)