

Exhibit 1:

SAMPLE HOUSING ALLOWANCE DECLARATION FOR A MINISTER

MINISTERS HOUSING ALLOWANCE

TO: _____

FROM: _____

SUBJECT: Housing Allowance for 2011

The amounts set forth below are an estimate of the actual expenses that will be paid by me to provide housing for the year 2011

Item	Annual Amount
-Down payment on House	\$ _____
-Installment payments on loans, principal and interest	\$ _____
-Furnishings	\$ _____
-Repairs	\$ _____
-Utilities connected with the dwelling	\$ _____
-Home Insurance	\$ _____
-Real Estate Taxes	\$ _____
-Other expense of a home other than food or servants	\$ _____
* TOTAL	\$ _____

DATE: _____

(MINISTER'S SIGNATURE)

The housing allowance designated by Faith Church is non-taxable, for income tax purposes, only to the extent that it is used to pay housing expenses and, in the case of ministers who own their home, does not exceed the fair rental value of the home (furnished, including utilities). You should keep an accurate record of your housing expenses so that you can substantiate the non-taxable portion of your housing allowance in the event of an audit.