MINISTER’S REQUEST FOR HOUSING ALLOWANCE

Whereas, the Internal Revenue Code permits a minister employed by an integral agency of the church to exclude from gross income a University-designated allowance paid as part of compensation to the extent used for actual expenses in owning or renting a home:

Whereas, Northwest Nazarene University compensates __________________________ for services to the University: (Employee Name) (please print)

The request noted below will be reviewed by the NNU Board of Trustees and is subject to their approval, for the period beginning January 1, 2015 and ending December 31, 2015.

Request:

I hereby certify that I am a “minister”, as defined in the Internal Revenue Code, for purposes of claiming a housing allowance.

In addition, I recognize that the housing allowance cannot exceed the fair rental value of the home (a limitation applies even though expenses may exceed the rental value), plus the cost of utilities. I request that the University designate the following amount as a housing allowance:

Rent, or fair rental value for the year
(Mortgage payments, rent, interest, property taxes, insurance, maintenance, and furnishings may be included.) $___________

Utilities for the year $___________

Total annual (rent plus utilities) $___________

Total monthly amount $___________

Signature ________________________________________

Date _______________