

**TAXPAYER-PREPARED SUPPLEMENTARY SHEET #1**  
**Tax Year 2024**

**Explanation of Line 5b of Form 1040 or Form 1040-SR (U.S. Tax Return for Seniors) for  
a Retired Minister of the Gospel  
Receiving Housing Allowance for Past Service**

Taxpayer's Name	
Taxpayer's Social Security Number	

1.	Gross annuity benefits payment received designated as housing allowance by The Pension Boards-United Church of Christ, Inc. in accordance with Section 107 of the Internal Revenue Code ( <b>Box 1 of Form 1099-R</b> )	\$
2.	The lesser of actual expenses directly related to providing a home or the fair rental value of the home (furnished, plus utilities)	\$
3.	Subtract amount in Line 2 from amount in Line 1 (above) and enter the difference on <b>Line 5b (Pensions and annuities—Taxable amount) of Form 1040 or Form C</b>	\$