

**Taxpayer Prepared
SUPPLEMENTARY SHEET #1
Tax Year 2017**

**Explanation of Line 16b of Form 1040 or
Line 12b of Form 1040A
for a Retired Minister of the Gospel
Receiving Housing Allowance for Past Service**

Taxpayer's Name	
Taxpayer's Social Security Number	

1.	Gross annuity received designated as housing allowance by The Pension Boards-United Church of Christ, Inc. in accordance with Section 107 of the Internal Revenue Code (Box 1 of Form 1099-R)	\$
2.	The lesser of actual expenses directly related to providing a home or the fair rental value of the home, furnished, including utilities.	\$
3.	Subtract amount in Line 2 from amount in Line 1 (above) and enter the difference on Line 16b of Form 1040 or Line 12b of Form 1040A .	\$