

TAXPAYER-PREPARED SUPPLEMENTARY SHEET #1
Tax Year 2020

Explanation of Line 5a of Form 1040 or Form 1040-SE
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 5a (<i>Pensions and annuities—Taxable amount</i>) of Form 1040 or Form 1040-SE	\$