

TAXPAYER-PREPARED SUPPLEMENTARY SHEET #1
Tax Year 2022

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 (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, plus utilities)	\$
3.	Subtract amount in Line 2 from amount in Line 1 (above) and enter the difference on Line 5b (Pensions and annuities—Taxable amount) of Form 1040 or Form 1040-SR	\$