

**REFORMED THEOLOGICAL SEMINARY
HOUSING ALLOWANCE DESIGNATION REQUEST**

I, _____, hereby make the following representations and request per the housing allowance described in Section 107 of the Internal Revenue Code (IRC) and the services to be provided by me to Reformed Theological Seminary (“Seminary”) during the period from January 1, 2020 to December 31, 2020 (the “Designation Period”).

1. **Minister Status.** I am an ordained, commissioned or licensed minister of the Gospel. My status as an ordained, commissioned, or licensed minister of the Gospel is current and in good standing, and I expect it to continue in good standing throughout the Designation Period. My current ordination, commissioning, or licensing was performed by _____ on _____ . *(Initial at least one of the following lines as applicable.)*

_____ A copy of my original certificate of Ordination, Commissioning, or Licensing is attached.

_____ A copy of my updated or renewed certificate of Ordination, Commissioning or Licensing is attached.

_____ I have previously submitted a copy of my current certificate of Ordination, Commissioning or Licensing.

2. **Qualifying Services.** The services I will be providing the Seminary during the Designation Period qualify for the housing allowance under Section 107 of the IRC. I hereby agree to provide additional ministerial services consistent with my position as may be requested from time to time by the Seminary. *(Initial at least one of the following lines as applicable.)*

_____ A letter of assignment from my ordaining, commissioning, or licensing church body covering services to be provided throughout the Designation Period is attached.

_____ I have previously submitted a letter of assignment and I have confirmed with my ordaining, commissioning, or licensing church body that such letter of assignment shall remain in effect for services to be provided throughout the Designation Period.

_____ I do not have a specific letter of assignment from my ordaining, commissioning, or licensing church body.

3. **Housing Costs.** Based on a good faith analysis of my current and anticipated housing costs, I estimate that my total qualifying housing costs during the Designation Period will be \$ _____ (“Estimated Housing Costs”). Use attached worksheet to calculate amount.

4. **Indemnification.** In exchange for the Seminary designating a housing allowance as requested herein, I hereby agree to indemnify the Seminary and its directors and officers from any liability of any nature whatsoever which may be based on or arising out of (i) any designation of the Seminary as requested herein of a housing allowance with respect to my compensation for services performed during the Designation Period, or (ii) my claiming a housing allowance under Section 107 of the IRC.

5. **Request.** Based on the foregoing representations, I hereby request the Seminary to designate from my total cash compensation for services provided during the Designation Period, a housing allowance in the amount of the Estimated Housing Costs.

Signature

Date

Printed name

Housing Allowance Calculation Worksheet

I.	I own my home and expect the following amounts to qualify for housing allowance:	<u>Annual Amount</u>
	A. Mortgage payments on a loan to purchase or improve home (include both principal and interest)	\$ _____
	Down payment on home	_____
	Property insurance	_____
	Real estate taxes	_____
	Repairs & maintenance	_____
	Utilities	_____
	Furnishings and appliances	_____
	Miscellaneous	_____
	TOTAL	\$ <u>_____</u>
	B. The fair rental value of my house, completely furnished, plus utilities is:	\$ _____
	C. My housing allowance is the lower of A or B which is:	\$ _____

OR

II.	I am renting my house/apartment, and my expenses are anticipated to be as follows:	
	Rent	\$ _____
	Property Insurance	_____
	Furnishings	_____
	Utilities	_____
	TOTAL	\$ <u>_____</u>

Signature _____

Printed Name _____