

Minister's Housing Allowance Designation Request

I, _____, hereby make the following representations and request with respect to the housing allowance described in section 107 of the Internal Revenue Code and the services to be provided by me to Azusa Pacific University (the "University") during the period from _____ to _____ (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 bona fide, 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 provide to the University during the Designation Period qualify for the housing allowance under section 107 of the Internal Revenue Code. I hereby agree to provide additional ministerial services consistent with my position as may be requested from time to time by the University. If applicable, a letter of assignment from my ordaining, commissioning or licensing church body covering services to be provided throughout the Designation Period is attached or has previously been submitted to the University.

3. **Housing Costs/Fair Rental Value.** 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"). In addition, I assert (please initial by one of the following):

_____ To the best of my knowledge, the Estimated Housing Costs will be less than or equal to the fair rental value of my home plus estimated utilities costs for the Designation period.

_____ The Estimated Housing Costs exceed the fair rental value of my home. The fair rental value of my home plus estimated utilities costs for the Designation Period shall be \$_____.

4. **Tax Liability.** In exchange for the University designating a housing allowance as requested herein, I hereby agree to indemnify and hold the University harmless from and to pay all taxes, fees, interest, penalties and any other costs which may be assessed against me or the University in connection with such designation or my claiming a housing allowance under section 107 of the Internal Revenue Code.

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

Signed

Dated

Print Name