

Clergy Housing Allowance Exclusion

In accordance with IRS code, section 1.107.1 "*Concerning Parsonage Exclusion,*" and IRS publication 17. "*Your Federal Income Tax.*"

Be it resolved, of the total paid to the Rev. James D. Bell, senior pastor of Duke Memorial United Methodist Church, an amount of \$8,800.00 shall be excluded funds from the gross income as Clergy Housing Allowance, to the extent that these funds are used for qualifying expenses.

This is to certify that the Charge Conference of Duke Memorial United Methodist Church adopted the above resolution on November 2, 2006.

Durham District Superintendent

Charge Conference Recording Secretary