

**TAXPAYER-PREPARED SUPPLEMENTARY SHEET #2**  
**Tax Year 2024**

**Explanation of Line 1 of Form 1040 or Form 1040-SR (U.S. Tax Return for Seniors)**  
**for a Minister of the Gospel Receiving Disability Payments**

Taxpayer's Name	
Taxpayer's Social Security Number	

1.	Gross disability payments received designated as a housing allowance by The Pension Boards-United Church of Christ, Inc. in accordance with Section 107 of the Internal Revenue Code (as shown in <b>Box 1 of Form W-2</b> )	\$
2.	The lesser of actual expenses directly related to providing a home or the fair rental value of the home (furnished, plus utilities)	\$
3.	Taxable portion of disability payments ( <b>Box 1 minus Box 2</b> , above)	\$
4.	Total of wages in <b>Box 1 of any other Form W-2s</b> you received for 2023, such as for wages earned before you became disabled	\$
5.	Net wages ( <b>Box 3 plus Box 4</b> , above). Insert this amount on Line 1 ( <b>Wages, salaries, tips, etc.</b> ) of <b>Form 1040 or Form 1040-SR</b>	