Metropolis of Pittsburgh
National Allocation Form: Worksheet For Allocable Expenses

Change in Policy / Procedure To Calculate Part C, Item 5: Funds paid to operate a Day/Parochial, Greek, or Catechetical school.


“Allocated Church Expenses (ACE) such as utilities, security, and insurance, which are not separately measured are deductible to the extent that the method and rationale of the allocation method are clearly documented and quantified by the parish.” hsp

Parish # _____ Name: ________________________________             Location:______________________

Answer the following by checking the appropriate box:

YES NO

1 Does your parish conduct, on a weekly basis: SUNDAY SCHOOL □ □    __   __   ____

PAROCHIAL SCHOOL □ □    __   __   ____

Total # of classrooms in facility:____

BIBLE STUDY □ □    __   __   ____

GREEK SCHOOL □ □    __   __   ____

Total number of (D) days per week classrooms are used:          =====
Total Square footage (A) dedicated to classroom use:                                                      ========

2 If you have checked YES to 1 or more of the boxes above, continue on..

3 Are the classrooms used for these programs located in a separate building?    YES □    NO □

If you checked NO to item 3, calculate the following:

The Total Square Footage of the (B) building in which (A) is located is:           _____________

Your Facility Allocation Factor (FAF) is A/B: ___________ %    Your Utilization Factor (UF) is D/7: ___________ %

Classroom Square footage divided by Building Total Square Footage

# of days rooms are used divided by 7 days

ALLOWABLE DEDUCTION

Total Allowable Allocated Church Expenses (ACE) are: $________________ X _____ X _______ = $________________

Attach a detailed support schedule of expenses

Prepared By:_____________________________         _______________________________      Date:_______________

Print Full Name                                             Sign Full Name

Form: 9/18/2017 (3)