

## Cost of Keeping Up a Home

Keep for Your Records

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	Amount <b>You</b> <u>Paid</u>	<b>Total</b> <u>Cost</u>
Property Taxes*	\$ _____	\$ _____
Mortgage interest expenses*	\$ _____	\$ _____
Rent	\$ _____	\$ _____
Utility charges	\$ _____	\$ _____
Property insurance*	\$ _____	\$ _____
Food eaten in the home	\$ _____	\$ _____
Other household expenses	\$ _____	\$ _____
Fair market rental value*	\$ _____	\$ _____

\*Under proposed regulations, fair market rental value may be used (instead of the sum of payments for property taxes, mortgage interest expenses, and property insurance)

### Totals

Minus total amount you paid ( \_\_\_\_\_ )

Amount others paid \$ \_\_\_\_\_

If the total amount you paid is more than the amount others paid, you meet the requirement of paying more than half the cost of keeping up the home

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### Note:

**Costs you include.** Include in the cost of keeping up a home expenses such as rent, mortgage interest, real estate taxes and insurance on the home, repairs, utilities, and food eaten in the home. As an alternative to including mortgage interest, real estate taxes, and insurance under proposed regulations, you may include the fair market rental value of the home.

**Costs you don't include.** Don't include the cost of clothing, education, medical treatment, vacations, life insurance, or transportation. Also, don't include the value of your services or those of a member of your household.

**Note:** Payments received under Temporary Assistance for Needy Families or other public assistance programs used to pay the costs of keeping up the home can be counted as money you paid. Amounts paid out of funds received in the child's or qualifying person's name, such as social security, are considered paid by the child, not you.