

# Recent Housing Allowance Opinion

## Housing Allowance Update

**February 14, 2018** - On February 8, 2018, both the IRS and the intervenors filed notices of their intent to appeal the District Court's ruling. As a result, the case is now in the hands of the United States Court of Appeals for the 7th Circuit. The 7th Circuit has established a briefing schedule that is currently set to end in early May. A date for oral arguments has not yet been determined.

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December, 2017 - Judge Barbara B. Crabb of the Western District of Wisconsin recently found the housing allowance tax exemption for clergy to be unconstitutional, violating the First Amendment of the U.S. Constitution. The Legal Services Department at GCFA has reviewed the decision and prepared a thoughtful analysis of its contents and the reasoning of the judge. The Legal Services Department will continue to monitor this case and will update its analysis when necessary. Updates will be found at [www.gcfa.org](http://www.gcfa.org). If you should have any questions, please feel free to contact us at [legal@gcfa.org](mailto:legal@gcfa.org).

**[Click here](#)** to read the analysis of the ruling from the Legal Services Department of GCFA **and view the most recent update.**

A copy of this decision (Gaylor v. Mnuchin) can be found [here](#).