



CLERGY RESIDENCE DEDUCTION

- You have to complete this form to claim the clergy residence deduction. You complete Part **A** and Part **C**, and your employer completes Part **B**. If you have more than one employer in the year, each employer has to complete a separate Part **B**. In this situation, you must complete only one Part **C** calculation by combining the income from all eligible employers.
- You do not have to file this form with your return. However, you have to keep it in case we ask to see it.
- For more information, see Interpretation Bulletin IT-141, *Clergy Residence Deduction*.

Part A – Employee information (to be completed by the employee)

Last name		First name		Tax year	Social insurance number
Home address		Address of residence being claimed (if different)			

Part B – Conditions of qualifying employment (to be completed by the employer)

1. Was this employee (tick (✓) whichever of the following applies):

a) a member of the clergy? If so, specify his or her title. _____

b) a regular minister? If so, specify the spiritual duties the employee was authorized to perform.

If you ticked **a)** or **b)**, go to question 3.

c) a member of a religious order? If so, provide the name of the order.

2. If this employee was a member of a religious order, please answer the following:

a) Was he or she employed by the order on a full-time basis? Yes No

b) Does the order place restrictions on this employee's outside employment activities? Yes No

If yes, specify the restrictions. _____

c) Describe how this employee was admitted to the order. _____

d) Are there written standards of conduct to which this employee must adhere? Yes No

If yes, are these standards exclusive to members of the order? Yes No

3. Was this employee (tick (✓) whichever of the following applies):

a) in charge of a diocese, parish, or congregation?

b) ministering to a diocese, parish, or congregation?

c) engaged exclusively in full-time administrative service? If so, provide the name of the organization, if different from the employer, that appointed this employee to his or her position.

4. Provide this employee's job title and a list of his or her duties (or attach a copy of his or her job description).

5. Did you provide free accommodation to this employee? Yes No

Employer Certification

I certify that the information provided in Part B for this employee is, to the best of my knowledge, correct and complete.

Name of employer (print)		Name and title of authorized person (print)
Date	Telephone	Signature of employer or authorized person

Part C – Calculation of deduction (to be completed by employee)

- (A)** If you received free accommodation for your residence, the value of which was shown in Box 30 of your T4 slip as a taxable benefit, claim this amount on line 231 of your return.
- (B)** If you owned or rented the residence being claimed, complete the following:

How many months did you ordinarily occupy this residence during the year? _____

Calculation:

Income from qualifying employment (from all eligible employers)	\$ _____	1
1/3 of Line 1	\$ _____	2
Number of months in qualifying employment	_____	3
Line 3 x \$1,000 (to a maximum of \$10,000)	\$ _____	4
Enter the greater of Line 2 and Line 4	\$ _____	5
Actual rent and utilities paid or, if residence owned, fair rental value including utilities for the total period in the year that the residence was owned or rented and you were in qualifying employment	\$ _____	6
Deduct: All amounts claimed by you or by any person in respect of the accommodation*	\$ _____	7
Line 6 minus Line 7	\$ _____	8
Enter the lesser of:		
Line 5 and Line 8	\$ _____	9
Line 6 and Line 9	\$ _____	10
Line 1 and Line 10	\$ _____	11

Enter the amount from Line 11 on Line 231 of your return.

*** Note:** The actual rent and utilities paid or, if residence owned, the fair rental value including utilities must be reduced by all other amounts deducted in calculating income from a business or from an office or employment in connection with the same accommodation if the other amounts deducted are in respect of the same months or period. This could arise, for example, when your spouse or common-law partner claims work-space-in-the-home expenses for the same accommodation.

- (C)** If you received free accommodation for your residence (A) for part of the year and owned or rented the residence being claimed (B) for a **different** part of the year, add amounts (A) and (B) and claim the total amount on line 231 of your return. The amount claimed for the clergy residence deduction **can never exceed** income from qualifying employment on Line 1 of the above calculation.