

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 differen				
Part B – Conditions of qualifying employment (to be complete	d by the employer)					
1. Was this employee (tick whichever of the follow	ving applies):						
a) a member of the clergy? If so, speci	fy his or her title						
b) a regular minister? If so, specify the	spiritual duties t	the employee was authori.	zed to perform.				
If you ticked a) or b), go to question 3.							
c) a member of a religious order? If so	, provide the nar	me of the order.					
2. If this employee was a member of a religious o	order, answer the	e 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 em	ployee's outside	employment activities?		Yes	No		
If yes , specify the restrictions.							
c) Describe how this employee was admitted to	o the order.						
d) Are there written standards of conduct to whether the standards of conduct to whether the standards of conduct to whether the standards of	hich this employ	ee must adhere?		Yes	No		
If yes , are these standards exclusive to me	mbers of the ord	der?		Yes	No		
3. Was this employee (tick whichever of the follow	• • • •						
a) in charge of a diocese, parish, or co) in charge of a diocese, parish, or congregation?						
b) ministering to a diocese, parish, or c	b) ministering to a diocese, parish, or congregation?						
c) engaged exclusively in full-time adm if different from the employer, that a				tion,			
4. Provide this employee's job title and a list of hi	is or her duties (or attach a copy of his or	ner job descriptio	n).			
5. Did you provide free accommodation to this er	mployee?			Yes	No		

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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	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 × \$1,000 (to a maximum of \$10,000) \$								
	Enter the greater of Line 2 and Line 4								
	for the total period i	ties paid or, if residence owned, fair rent fair rent the year that the residence was owr ment	ned or rented and you were	See Note 1 Note 2					
		ts claimed by you or by any person in dation		See Note 3					
	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 1: Where both the spouses are clergy members, each spouse should record the full amount of rent paid or the fair rental value on this line. Note 2: The actual rent and utilities paid, or if the residence is owned, the fair rental value including utilities, must be reduced by all amounts, other than the employee's clergy residence deduction, that is claimed by you or any other person, (as explained in Note 3) in respect of the same accommodation, if the other amounts deducted are for the same months or period. This could arise, for example, when your spouse or common-law partner claims work-space-in-the-home expenses. 								
	calculation first clergy residenc the clergy resid	ote 3 : If both spouses are claiming clergy residence deductions, the spouse with the higher salary should complete the calculation first, showing "0" on this line, provided there are no other deductions for accommodations other than clergy residence. The spouse with the lower salary should then take into consideration the deduction with respect to the clergy residence, made by the spouse with the higher salary, and also include any other deduction for the same accommodation (as explained in Note 2).							
(C)	being claimed (B) for a c	different part of the year, add amount claimed for the clergy residence ded	part of the year and owned or rented the residenc s (A) and (B) and claim the total amount on line 23 uction can never exceed income from qualifying						