

Agency

## **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 nar		First name		Tax year	Social insurance number			
Home address			Address of residence being claimed (if different)					
Pa	rt B – Conditions of qualifying employment	(to be cor	npleted by the employ	/er)				
1.	Was this employee (tick whichever of the following a) a member of the clergy? If so, specify hi him or her as well as the name of that de	is or her title	as designated by the den or church.	omination or chu	rch that formally recognized			
	a regular minister of a religious denomination? If so, specify the spiritual duties the employee was authorized to perform.							
	If you ticked <b>a</b> ) or <b>b</b> ), go to question 3.							
	c) a member of a religious order? If so, pro	vide the nar	ne of the order.					
2.	If this employee was a member of a religious order	, answer the	following:					
	a) Was he or she employed by the order on a full-time basis? Ves L No							
	b) Does the order place restrictions on this employee's outside employment activities?							
	If <b>yes</b> , specify the restrictions.							
	c) Describe how this employee was admitted to the order.							
	d) Are there written standards of conduct to which							
	If <b>yes</b> , are these standards exclusive to members of the order?							
3.	Was this employee (tick whichever of the following							
	a) in charge of a diocese, parish, or congregation?							
	b) ministering to a diocese, parish, or congregation?							
	c) engaged exclusively in full-time administ If so, provide the name of the organization							
4.	Provide this employee's job title and attach a copy indicate the percentage of time per week that each		job description describing	all of his or her c	luties. The description should			
5.	Did you provide free accommodation to this employ	/ee?			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 number		Telephone number	Signature of employer or authorized person			
Part (	C – Calculation of ded	uction (to be completed b	oy employee)			
(A)	If you received free accommodation for your residence, the value of it is shown as a taxable benefit in box 30 of your T4 slip. Report this taxable benefit on line 104 of your return. Claim this amount as a deduction on line 231 of your return.					
(B)	•	e residence being claimed, co ou ordinarily occupy this reside				
	<b>Calculation</b> : Income from qualifying employment (from all eligible		mployers)			
	1/3 of Line 1		\$2			
	Number of months in qualifying employment Line 3 × \$1,000 (to a maximum of \$10,000) Enter the <b>greater</b> of Line 2 and Line 4 Actual rent and utilities paid or, if residence owned, f for the total period in the year that the residence was in qualifying employment Deduct: All amounts claimed by you or by any person		3			
			wned or rented <b>and</b> you were 6 See Note 1 Note 2			
			\$7 See Note 3 \$8			
	Enter the <b>lesser</b> of: Line 5 and Line 8 Line 6 and Line 9		······································			
			\$9 \$10 \$11			
	Enter the amount from Line 11 on Line 231 of your return.					
	Note 1: Where both the spouses or common-law partners are clergy members, each person should record the full amount of rent paid or the fair rental value on this line.					
by all amounts, other than the em (as explained in Note 3) in respec		other than the employee's cler Note 3) in respect of the same I. This could arise, for example	ence is owned, the fair rental value including utilities, must be reduced gy residence deduction, that is claimed by you or any other person, e accommodation, if the other amounts deducted are for the same e, when your spouse or common-law partner claims			
	<b>Note 3</b> : If both spouses or common-law partners are claiming clergy residence deductions, the person 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 person with the lower salary should then take into consideration the deduction with respect to the clergy residence, made by the person with the higher salary, and also include any other deduction for the same accommodation (as explained in Note 2).					
(C)	for a different part of the	year, add amounts (A) and (E	(A) for part of the year and owned or rented the residence being claimed (B) B) and claim the total amount on line 231 of your return. The amount claimed income from qualifying employment on Line 1 of the above calculation.			