

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.

Last name	First name	First name		Social Insurance Number			
Home address	A	Address of residence being of	claimed (if different)				
art B – Conditions of qualifying emplo	byment (to be completed i	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, sp	ecify the spiritual duties the	e employee was authoriz	ed to perform.				
If you ticked a) or b), go to question 3.							
c) a member of a religious ord	der? If so, provide the name	e of the order.					
2. If this employee was a member of a re	ligious order, answer the fol	ollowing:					
a) Was he or she employed by the ord	der on a full-time basis?				Y	es	No
b) Does the order place restrictions or	n this employee's outside ei	employment activities? .			Y	es	No
If yes , specify the restrictions							
c) Describe how this employee was a	dmitted to the order						
d) Are there written standards of cond	duct to which this employee	e must adhere?			Y	es [No
If yes, are these standards exclusi	ve to members of the order	r?			Y	es	No
3. Was this employee (tick whichever of	the following applies):						
a) in charge of a diocese, pari	sh, or congregation?						
b) ministering to a diocese, pa	arish, or congregation?						
c) engaged exclusively in full- if different from the employe	time administrative service? er, that appointed this emplo			on,			
4. Provide this employee's job title and a	a list of his or her duties (or	attach a copy of his or h	er job description).			
5. Did you provide free accommodation	to this employee?				Y	es	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 ×\$1,000 (to a maximum of \$10,000) \$
	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
	Deduct: All amounts claimed by you or by any person in respect of the accommodation
	Line 6 minus Line 7
	Enter the lesser of:
	Line 5 and Line 8 9 Line 6 and Line 9 10 Line 1 and Line 10 \$
	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 rental fair market 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.
- **Note 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) 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.