



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)

Form with fields for Last name, First name, Tax year, Social insurance number, Home address, and Address of residence being claimed (if different).

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

Form with 5 main questions regarding employee status, religious order membership, and job details. Includes checkboxes for Yes/No and lines for providing specific information.

**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	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 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)** 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) .....	\$ _____	4
Enter the <b>greater</b> 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 <b>and</b> you were in qualifying employment .....	\$ _____	6
Deduct: All amounts claimed by you or by any person in respect of the accommodation .....	\$ _____	7
Line 6 <b>minus</b> Line 7 .....	\$ _____	8
Enter the <b>lesser</b> of:		
Line 5 and Line 8 .....	\$ _____	9
Line 6 and Line 9 .....	\$ _____	10
Line 1 and Line 10 .....	\$ _____	11

See Note 1  
Note 2

See Note 3

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.

**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 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)** 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.