



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-141R Consolidated Archived, [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 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 their title as designated by the denomination or church that formally recognized them as well as the name of that denomination or church. Provide a copy of their proof of appointment (for example, an ordination certificate).

b) a regular minister of a religious denomination? If so, specify the spiritual duties the employee is authorized to perform. Provide the name of the religious denomination and describe how they were appointed.

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, answer the following:

a) Were they 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 by appointment of a religious order or religious denomination? If so, provide the name of the organization, if different from the employer, that appointed this employee to their position and describe how they were appointed.

4. Provide this employee's job title and attach a detailed job description describing all of their duties. The description should indicate the percentage of time per week that each duty takes.

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 number	Signature of employer or authorized person

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

(A) If you owned or rented the residence you occupied, complete calculation (B) below, even if you received a housing allowance or an allowance for eligible utilities from your employer. If the residence you occupied was provided by your employer (i.e., you did not rent or own the residence), the value of this benefit (including any allowance for eligible utilities) is shown as a taxable benefit in box 30 of your T4 slip. Claim this amount as a deduction at line 23100 of your return and do not complete (B) below.

(B) If you owned or rented the residence you occupied, 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	See Note 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 greater of Line 2 and Line 4	_____		5
Actual rent and eligible utilities paid or, if residence owned, fair rental value including eligible utilities for the total period in the year that the residence was owned or rented and you were in qualifying employment	_____	6	See Note 2 Note 3
All amounts claimed by you or by any person in respect of the accommodation	– _____	7	See Note 4
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 23100 of your return.

Note 1: "Income from qualifying employment" has the same meaning as "remuneration for the year from the office or employment" as stated in paragraph 8(1)(c) of the Income Tax Act. Do not include any CPP or QPP disability benefits received on line 1.

Note 2: 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 3: The actual rent and eligible utilities paid, or if the residence is owned, the fair rental value including eligible utilities, must be reduced by all amounts, other than the employee's clergy residence deduction (see Note 4), that are claimed by you or any other person, in respect of the same accommodation, if the other amounts deducted are for the same months or period. This could arise, for example, when you or your spouse or common-law partner claims work-space-in-the-home expenses.

Note 4: 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 3).

(C) If the residence you occupied was provided by your employer (A) for part of the year and was owned or rented by you (B) for a **different** part of the year, add amounts (A) and (B) and claim the total amount on line 23100 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.

See the privacy notice on your return.