AC

Canada Revenue Agency / Agence du revenu du Canada

Protected B when completed

Clergy Residence Deduction

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 Income Tax and Benefit Return or your Income Tax and Benefit Return for Non-Residents and Deemed Residents of Canada. However, you have to keep it in case the Canada Revenue Agency (CRA) asks to see it later.

For more information, see consolidated and archived Interpretation Bulletin IT-141R, Clergy Residence Deduction.

Part A – Employee information (to be completed by the employee)

Last name	First name	Tax year	Social insurance number
		2025	
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 all that apply):

   a) ☑ a member of the clergy?

   If so, specify their title (as designated by the denomination or church that formally recognized them) and the name of the denomination or church. Provide a copy of their proof of appointment (for example, an ordination certificate).

   Priest - Roman Catholic

   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 questions:

   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 all that apply):

   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 state the percentage of time per week that each duty takes.

   Parish priest responsible for the promotion of the Roman Catholic faith, social works of charity, help alleviate the needs of the poor and disadvantaged, visit the sick, the elderly, shut-ins, pastoral and financial administration of the parish

5. Did you provide free accommodation to this employee? ☐ Yes ☑ No

Employer certification

I certify that the information provided for this employee in Part B is, to the best of my knowledge, correct and complete.

Name of employer		Name and title of authorized person
Roman Catholic Episcopal Corporation for the Diocese of Sault Ste Marie		Ted Hargreaves - Diocesan Financial Administrator
Date	Telephone number	T. Hargreaves
2026-01-08	705-674-2727	Signature of employer or authorized person *

* The CRA will accept an electronic signature if it is applied in accordance with the guidance specified by the CRA.

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

(A) If you owned or rented the residence that you occupied, complete (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 (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 on line 23100 of your return and do **not** complete (B) below.

(B) If you owned or rented the residence that you occupied, complete the following:

How many months did you ordinarily occupy this residence during the year?			
Income from qualifying employment from all eligible employers (see **note 1**)		1	
Amount from line 1 multiplied by 1/3		2	
Number of months in qualifying employment		3	
Line 3 × $1,000 **(maximum $10,000)**		4	
Enter **whichever is more**: line 2 or line 4.			5
Actual rent and eligible utilities paid or, if residence is 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 (see **note 2** and **note 3**)			6
All amounts claimed by you or any person for the accommodation (see **note 4**)		–	7
Line 6 minus line 7		=	8
Enter **whichever is less**: Line 5 or line 8			9
Line 1 or line 9 Enter the amount from line 10 on **line 23100** of your return.			10

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 Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) disability benefits received on line 1.

Note 2: If you and your spouse or common-law partner are **both** clergy members, each of you should record the full amount of rent paid or the fair rental value on line 6.

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, for the same accommodation, if the other amounts deducted are for the same months or period. This could arise, for example, if you or your spouse or common-law partner claim work-space-in-the-home expenses.

Note 4: If you and your spouse or common-law partner are **both** claiming clergy residence deductions, the person with the higher salary should complete their calculation of the deduction first, with "0" entered on line 7 if there are no other deductions for accommodations other than the clergy residence deduction. The person with the lower salary should then take into consideration the clergy residence deduction 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 that 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 **cannot** be more than the income from qualifying employment on line 1.

See the privacy notice on your return.