



## Clergy Residence Deduction - Eligibility Requirements

You are eligible to claim the clergy residence deduction on **line 231** of your return if you were a member of the clergy or a religious order or a regular minister of a religious denomination, who was:

- in charge of a diocese, parish or congregation;
- ministering to a diocese, parish or congregation; **or**
- engaged exclusively in full-time administrative service by appointment of a religious order or religious denomination?

You have to complete Form T1223, Clergy Residence Deduction, that has Part B certified by your employer.

If you received free accommodation, shown in box 30 of your T4 slip as a taxable benefit, enter this amount on **line 231** of your return. Subtract this taxable benefit from the amount in box 14 of your T4 slip and enter the difference on line 101. Report the taxable benefit on line 104.

If you owned or rented the residence being claimed, enter on **line 231** the amount from **line 11** of **Part C** of Form T1223.

### Note

If you claim the clergy residence deduction based on the rent paid for all or a portion of the tax year, your claim must be reduced by any amount claimed by another individual in respect of the accommodation.

If both you and your spouse or common-law partner qualify for the clergy residence deduction, you may share the total deductible amount. However, no individual claim may exceed the maximum amount that was determined using Part C of Form T1223, Clergy Residence Deduction.

## Completing your return

Enter on **line 231**, the amount determined in **Part C** of Form T1223.

If you are filing a paper return, do not include Form T1223, but keep it in case we ask to see it. If you are filing electronically, keep all of your documents.

## Forms and publications

- Form T1223, Clergy Residence Deduction
- IT141R, Clergy Residence Deduction

<http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/nem-tx/rtrn/cmpltng/ddctns/lms206-236/231/clrgy-eng.html>