

Employer certification

Protected B
when completed

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 and/or an allowance for utilities for a residence that you did not own or rent, the value of both is shown as a taxable benefit in box 30 of your T4 slip. Claim this amount as a deduction at line 231 of your return. If you rented or owned the residence being claimed, complete calculation (B) below. At line 231 of your return, claim the greater of the amount at line 11 below, and the taxable benefit in box 30 of your T4 slip.

(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	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
Deduct: 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 231 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*.

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, that is claimed by you or any other person, (as explained in Note 4) 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 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 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.

See the privacy notice on your return.