

**Name**  **Tax reference**

*Fill in these boxes first*

If you want help, look up the box numbers in the Notes

**Personal details**

Nature of your post or appointment  Name of church, mosque, synagogue, temple, etc

**Income, benefits and expenses payments received as a minister of religion**

	Tax taken off	Income
• Salary or stipend	<b>1M.1</b> £ <input type="text"/>	<b>1M.2</b> £ <input type="text"/>
• Fees		<b>1M.3</b> £ <input type="text"/>
• Offerings		<b>1M.4</b> £ <input type="text"/>
• Gifts and grants	<b>1M.5</b> £ <input type="text"/>	<b>1M.6</b> £ <input type="text"/>
• Personal and vicarage or manse expenses paid for you		<b>1M.7</b> £ <input type="text"/>
• Living accommodation, vouchers and credit cards		<b>1M.8</b> £ <input type="text"/>
• Round-sum expenses and rent allowances	<b>1M.9</b> £ <input type="text"/>	<b>1M.10</b> £ <input type="text"/>
• Excess mileage allowance and passenger payments		<b>1M.11</b> £ <input type="text"/>
• Any other income from your post or appointment, and balancing charges		<b>1M.12</b> £ <input type="text"/>
<b>Total tax paid on income</b>	<b>1M.14</b> £ <input type="text"/>	
<b>Total income (see Notes, page MN3)</b>		<b>1M.15</b> £ <input type="text"/>

• **Benefits and expenses payments received.** If any benefits connected with termination of office or employment were received or enjoyed after termination, and came from the Church with which you **formerly** held an office or employment, you need to complete *Help Sheet IR204*, available from the Orderline. Do not enter such benefits here.

	Amount
• Car provided for you	<b>1M.16</b> £ <input type="text"/>
• Fuel for car provided for you	<b>1M.17</b> £ <input type="text"/>
• Vicarage or manse services and benefits	<b>1M.18</b> £ <input type="text"/>
• Interest-free and low-interest loans	<b>1M.19</b> £ <input type="text"/>
• Other benefits	<b>1M.20</b> £ <input type="text"/>
• Expenses payments received	<b>1M.21</b> £ <input type="text"/>
<b>Total benefits and expenses</b>	<b>1M.22</b> £ <input type="text"/>

**Taxable income, benefits and expenses received**  
*(Read page MN4 of the Notes carefully, before filling in box 1M.23)* **1M.23** £  see note aside

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## Expenses paid out as a minister of religion

● Rent	<b>1M.24</b> £
● Maintenance, repairs and insurance of vicarage or manse, etc.	<b>1M.25</b> £
● Travelling and capital allowances	<b>1M.26</b> £
● Books	<b>1M.27</b> £
● Stationery, postage and telephone	<b>1M.28</b> £
● Robes and expenses of divine service	<b>1M.29</b> £
● Secretarial expenses	<b>1M.30</b> £
● Other expenses	<b>1M.31</b> £

Total expenses paid out

total of boxes 1M.24 to 1M.31  
**1M.32** £

● Service benefit cap	<b>1M.33</b> £
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box 1M.23 minus  
(box 1M.32 + box 1M.33)

Taxable income less expenses

**1M.34** £

## Other income as a minister of religion

■ *Chaplaincy income*

Tax taken off	Income
<b>1M.35</b> £	<b>1M.36</b> £

■ *Any other income as a minister*

<b>1M.37</b> £	<b>1M.38</b> £
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■ *Clergy pension*

<b>1M.39</b> £	<b>1M.40</b> £
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total of column above	total of column above
<b>1M.41</b> £	<b>1M.42</b> £

■ *Lump sums and compensation payments, including any from the Church for which you formerly worked. Note that 'lump sums' here includes any contributions which your employer made to an unapproved retirement benefits scheme. Read Notes, page MN6 before filling in boxes 1M.43 to 1M.45*

● from box B of *Help Sheet IR204*

Income
<b>1M.43</b> £

● from box K of *Help Sheet IR204*

<b>1M.44</b> £
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● from box L of *Help Sheet IR204*

<b>1M.45</b> £
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Tax taken off	total of boxes 1M.43 to 1M.45
<b>1M.46</b> £	<b>1M.47</b> £

■ *Foreign earnings and seafarers' earnings deduction – see Notes, pages MN6 to MN7*

<b>1M.48</b> £
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■ *Foreign tax for which tax credit relief not claimed*

<b>1M.49</b> £
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Total tax taken off (but do not include box 1M.49 here)

boxes 1M.14 + 1M.41 + 1M.46
<b>1M.50</b> £

boxes 1M.34 + 1M.42 + 1M.47  
minus (boxes 1M.48 + 1M.49)

Total taxable income

**1M.51** £

## Student Loans

■ *Student Loans repaid by deduction by employer*

**1M.52** £

**1M.53** *Additional information*