HM Revenue & Customs

Ministers of religion

Tax year 6 April 2009 to 5 April 2010

Your name

Your unique taxpayer reference (UTR)

Income as a minister of religion

1 Nature of your post or appointment

2 Salary or stipend £ .00

3 Tax taken off box 2 £ .00

4 Fees and offerings £ .00

5 Vicarage or manse expenses paid for you £ .00

6 Personal expenses paid for you, living accommodation, vouchers and credit cards £ .00

7 Excess mileage allowance and passenger payments £ .00

8 Round-sum expenses and rent allowances £ .00

9 Tax taken off box 8 £ .00

10 Other income from your post or appointment including gifts, grants and balancing charges £ .00

11 Tax taken off box 10 £ .00

12 Total income as a minister of religion (box 2 + boxes 4 to 8 + box 10) £ .00

Benefits and expenses payments you receive as a minister of religion

13 Vicarage or manse services benefits received £ .00

14 Car provided for you – *the total 'cash equivalent' amount* £ .00

15 Fuel for car provided for you – *the total 'cash equivalent' amount* £ .00

16 Interest-free and low interest loans £ .00

17 Expenses payments made to you £ .00

18 Other benefits – *the total 'cash equivalent' amount* £ .00

19 Total benefits and expenses (total of boxes 13 to 18) £ .00

Taxable income etc. before expenses paid

20 Taxable income, benefits and expenses received – *read page MN 7 of the notes* £ .00

Employment lump sums, compensation, deductions and Seafarers' Earnings Deduction are on the *Additional information* pages enclosed in the tax return pack

Expenses paid by you as a minister of religion

21 Travelling expenses and capital allowances
£ . 0 0

22 Maintenance, repairs and insurance of vicarage or manse etc.
£ . 0 0

23 Rent
£ . 0 0

24 Secretarial assistance
£ . 0 0

25 Other expenses
£ . 0 0

26 Total expenses paid (total of boxes 21 to 25)
£ . 0 0

Service benefit cap calculation

If your income, benefits and expenses payments received were at a rate of more than £8,500 for the year **and** you have made an entry in boxes 5 or 13, complete this section.

27 Gross income (box 20 minus (box 5 + box 13))
£ . 0 0

28 2009-10 back pay, received after 5 April 2010
£ . 0 0

29 Earlier years' back pay received during 2009-10
£ . 0 0

30 Payments (excluding those deducted directly from pay before tax) to registered pension schemes or qualifying overseas pension schemes
£ . 0 0

31 Net income (box 27+ box 28 minus (box 26 + box 29 + box 30))
£ . 0 0

32 10% of net income in box 31
£ . 0 0

33 Amount you paid toward service benefit received
- read page MN 10 of the notes
£ . 0 0

34 Payments made for you and service benefit received in respect of your vicarage or manse (box 5 + box 13)
£ . 0 0

35 Service benefit cap (box 33 + box 34 minus box 32)
- if this is a positive figure enter the amount; if a negative figure enter '0'
£ . 0 0

Other income as a minister of religion

36 Chaplaincy and other income as a minister
£ . 0 0

37 Tax taken off box 36
£ . 0 0

Taxable income etc.

38 Taxable income minus expenses (box 20 + box 36 minus (box 26 + box 35))
£ . 0 0

39 Total tax taken off (box 3 + box 9 + box 11 + box 37)
£ . 0 0