

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

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

■ **Income**

| | Tax | | Income | |
|--|-----------------------|---|-----------------------|---|
| ● Salary or stipend | 1M.1 | £ | 1M.2 | £ |
| ● Fees | | | 1M.3 | £ |
| ● Offerings | | | 1M.4 | £ |
| ● Gifts and grants | 1M.5 | £ | 1M.6 | £ |
| ● Personal, and vicarage or manse, expenses paid for you | | | 1M.7 | £ |
| ● Living accommodation, vouchers and credit cards | | | 1M.8 | £ |
| ● Round-sum expenses and rent allowances | 1M.9 | £ | 1M.10 | £ |
| ● Mileage allowance | | | 1M.11 | £ |
| ● Any other income from your post or appointment and balancing charges | 1M.12 | £ | 1M.13 | £ |
| | total of column above | | | |
| Total tax paid on income | 1M.14 | £ | | |
| | | | total of column above | |
| Total income | | | 1M.15 | £ |

■ **Benefits and expenses payments received**

| | Amount | |
|---|--------|---|
| ● Car provided for you | 1M.16 | £ |
| ● Fuel for car | 1M.17 | £ |
| ● Vicarage or manse services and benefits | 1M.18 | £ |
| ● Interest-free and low-interest loans | 1M.19 | £ |
| ● Other benefits | 1M.20 | £ |
| ● Expenses payments received | 1M.21 | £ |

total of boxes 1M.16 to 1M.21

| | | |
|------------------------------------|-------|---|
| Total benefits and expenses | 1M.22 | £ |
|------------------------------------|-------|---|

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

Please turn over 

Expenses paid out as a minister of religion

| | | |
|---|-------|---|
| ● Rent | 1M.24 | £ |
| ● Maintenance, repairs and insurance of vicarage or manse | 1M.25 | £ |
| ● Travelling and capital allowances | 1M.26 | £ |
| ● Books | 1M.27 | £ |
| ● Stationery, postage and telephone | 1M.28 | £ |
| ● Robes and expenses of divine service | 1M.29 | £ |
| ● Secretarial | 1M.30 | £ |
| ● Service benefit cap | 1M.31 | £ |
| ● Other expenses | 1M.32 | £ |

total of boxes 1M.24 to 1M.32

| | | |
|-------------------------|-------|---|
| Total expenses paid out | 1M.33 | £ |
|-------------------------|-------|---|

box 1M.23 minus box 1M.33

| | | |
|------------------------------|-------|---|
| Taxable income less expenses | 1M.34 | £ |
|------------------------------|-------|---|

Other income as a minister of religion

- *Chaplaincy income*
- *Any other income as a minister*
- *Clergy pension*

| Tax | | Income | |
|--------------------|---|--------------------|---|
| 1M.35 | £ | 1M.36 | £ |
| 1M.37 | £ | 1M.38 | £ |
| 1M.39 | £ | 1M.40 | £ |
| total column above | | total column above | |
| 1M.41 | £ | 1M.42 | £ |

- *Taxable lump sum and compensation payments - you must read the Notes, page MN6 and fill in Help Sheet IR204: Lump sums and compensation payments before filling in boxes 1M.43 to 1M.47*

| | Income |
|----------------------------------|---------|
| ● from box H of Help Sheet IR204 | 1M.43 £ |
| ● from box Q of Help Sheet IR204 | 1M.44 £ |
| ● from box R of Help Sheet IR204 | 1M.45 £ |

| Tax | |
|-------------------------------|---|
| 1M.46 | £ |
| total of boxes 1M.43 to 1M.45 | |
| 1M.47 | £ |

- *Foreign earnings and foreign earnings deduction – see Notes, page MN7*
- *Foreign tax for which tax credit relief not claimed*

| | |
|-------|---|
| 1M.48 | £ |
|-------|---|

| | |
|-------|---|
| 1M.49 | £ |
|-------|---|

boxes 1M.14 + 1M.41 + 1M.46

| | | |
|-------------------|-------|---|
| Total UK tax paid | 1M.50 | £ |
|-------------------|-------|---|

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

| | | |
|----------------------|-------|---|
| Total taxable income | 1M.51 | £ |
|----------------------|-------|---|

Additional information