

Fill in these boxes first

|      |               |
|------|---------------|
| Name | Tax reference |
|      |               |

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

|  | UK tax  | Income  |
|--|---------|---------|
| ● Salary or stipend  | 1M.1 £  | 1M.2 £  |
| ● Fees   |         | £       |
| ● 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 £ |
| <b>Total tax paid on income</b>  | 1M.14 £ |         |
| <b>Total income</b>  |         | 1M.15 £ |

● **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                    | 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 £ |

|                                    |                               |
|------------------------------------|-------------------------------|
| <b>Total benefits and expenses</b> | total of boxes 1M.16 to 1M.21 |
|                                    | 1M.22 £                       |

|   |                |
|---|----------------|
| <b>Taxable income, benefits and expenses received</b><br><span style="color: green;">(Read page MN4 of the Notes carefully, before filling in box 1M.23)</span> | see note aside |
|   | 1M.23 £        |

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        | £        |                               |
| <b>Total expenses paid out</b>                            | <b>1M.33</b> | <b>£</b> | total of boxes 1M.24 to 1M.32 |
| <b>Taxable income less expenses</b>                       | <b>1M.34</b> | <b>£</b> | box 1M.23 minus box 1M.33     |

## Other income as a minister of religion

|  | UK tax                      | Income  |
|--|-----------------------------|---|
| ■ <i>Chaplaincy income</i>   | 1M.35 £                     | 1M.36 £   |
| ■ <i>Any other income as a minister</i>  | 1M.37 £                     | 1M.38 £   |
| ■ <i>Clergy pension</i>  | 1M.39 £                     | 1M.40 £   |
|  | total column above          | total column above                                      |
|  | 1M.41 £                     | 1M.42 £   |
| <p>■ <i>Lump sums and compensation payments or benefits, including any such payments from the Church in which you formerly held an office or employment. 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</i></p> |                             |   |
| ● from box H of <i>Help Sheet IR204</i>  |                             | 1M.43 £   |
| ● from box Q of <i>Help Sheet IR204</i>  |                             | 1M.44 £   |
| ● from box R of <i>Help Sheet IR204</i>  |                             | 1M.45 £   |
|  | UK tax                      | total of boxes 1M.43 to 1M.45                           |
|  | 1M.46 £                     | 1M.47 £   |
| ■ <i>Foreign earnings and foreign earnings deduction – see Notes, page MN7</i>   |                             | 1M.48 £   |
| ■ <i>Foreign tax for which tax credit relief not claimed</i>   | 1M.49 £                     |   |
|  | boxes 1M.14 + 1M.41 + 1M.46 |   |
| <b>Total UK tax paid</b>   | <b>1M.50</b> £              | boxes 1M.34 + 1M.42 + 1M.47 minus (boxes 1M.48 + 1M.49) |
| <b>Total taxable income</b>  |                             | <b>1M.51</b> £  |

### Additional information