

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

Income

	UK tax	Income
● Salary or stipend	1M.1 £ <input type="text"/>	1M.2 £ <input type="text"/>
● Fees		1M.3 £ <input type="text"/>
● Offerings		1M.4 £ <input type="text"/>
● Gifts and grants	1M.5 £ <input type="text"/>	1M.6 £ <input type="text"/>
● Personal, and vicarage or manse, expenses paid for you		1M.7 £ <input type="text"/>
● Living accommodation, vouchers and credit cards		1M.8 £ <input type="text"/>
● Round-sum expenses and rent allowances	1M.9 £ <input type="text"/>	1M.10 £ <input type="text"/>
● Excess mileage allowance and passenger payments		1M.11 £ <input type="text"/>
● Any other income from your post or appointment, and balancing charges		1M.12 £ <input type="text"/>
Total tax paid on income	1M.14 £ <input type="text"/>	
Total income		1M.15 £ <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	1M.16 £ <input type="text"/>
● Fuel for car	1M.17 £ <input type="text"/>
● Vicarage or manse services and benefits	1M.18 £ <input type="text"/>
● Interest-free and low-interest loans	1M.19 £ <input type="text"/>
● Other benefits	1M.20 £ <input type="text"/>
● Expenses payments received	1M.21 £ <input type="text"/>

Total benefits and expenses **1M.22** £

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

Taxable income, benefits and expenses received **1M.23** £

(Read page MN4 of the Notes carefully, before filling in box 1M.23) see note aside

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 £
● Other expenses	1M.31 £

Total expenses paid out

total of boxes 1M.24 to 1M.31
1M.32 £

● Service benefit cap

1M.33 £

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*

UK tax
1M.35 £

Income
1M.36 £

■ *Any other income as a minister*

1M.37 £

1M.38 £

■ *Clergy pension*

1M.39 £

1M.40 £

total of column above
1M.41 £

total of column above
1M.42 £

■ *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
1M.43 £

● from box K of *Help Sheet IR204*

1M.44 £

● from box L of *Help Sheet IR204*

1M.45 £

UK tax
1M.46 £

total of boxes 1M.43 to 1M.45
1M.47 £

■ *Foreign earnings and foreign earnings deduction – see Notes, page MN7*

1M.48 £

■ *Foreign tax for which tax credit relief not claimed*

1M.49 £

Total UK tax paid

boxes 1M.14 + 1M.41 + 1M.46
1M.50 £

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*