



Summary of Employment Expenses for the Year:

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Employee's name:

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Employer's name:

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Employer's GST/HST number (to claim employee GST rebate):

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Please check the form received and provide a copy of the form:

T2200- Declaration of Conditions of Employment (required in order to deduct employment expenses)

TL2E- Claim for Meals and Lodging Expenses (for transport employees only)

Employment Expenses

Expenses deductible by salaried OR commission employees (T2200 required)

- Food and beverages (while required to be away for over 12 consecutive hours)
- Lodging
- Other travel expenses
- Parking
- Supplies (e.g.. Postage, stationary, other office supplies, but NOT equipment)
- Cell phone charges/long distance calls
- Office rent (NOT for home office)
- Salaries paid to an assistant

Amount Paid (including HST)

Expenses deductible by commission employees only

- Accounting and legal fees
- Advertising and promotion
- Entertainment (costs of entertaining clients, including meals with clients)
- Annual license fees
- Lease costs (computers, printers, fax machines)
- Training costs
- Travel (e.g.. Airline, bus or train tickets)
- Other expenses (please specify)

Specialty

- Tradesperson's tools expenses
- Apprentice mechanic tools expenses
- Musical instrument expenses
- Artists' employment expenses
- Educator school supplies expenses

Reimbursements Received

Have you been reimbursed for any of the expenses that you listed?

Yes No

If yes, explain below which expenses you were reimbursed for and how much:

	\$
	\$
	\$
	\$
	\$

Use of Home Office to Earn Employment Income

Area of home used for business (in square feet/meters)	
Total area of home (in square feet/meters)	
Home office expenses	Amount Paid (Including HST)
Expenses deductible by any employee with a qualifying home office:	
Heat	
Electricity	
Water/Sewer	
General repairs and maintenance	
Rent (if home is rented)	
Additional expenses deductible only by commissioned employees:	
Insurance (Home owner's or tenant's)	
Property taxes paid- please include tax bill	

Please include the TOTAL amount paid for each expense. We will calculate the deductible portion of the expense.

Note: You may only claim expenses for using part of your home as a place of business if your home office is

- Your principal place of business; OR
- Used exclusively for business and on a regular and continuous basis for meeting clients, patients or customers.

Use of Personal Vehicle to Earn Employment Income

If You Leased or Purchased a New or Used Vehicle(s) During the Year, Please Provide a Copy of the Lease, Loan and Purchase Agreement(s)

If You are a New Client, Please Include Copies of any Existing Vehicle Lease, Loan, and Purchase Agreement(s)

Note: Parking Tickets and Traffic Fines are NOT allowable business expenses

Vehicle #1	The following information relates ONLY to this vehicle	
Description of vehicle (year, make, model)		
Is this vehicle owned or leased	Owned <input type="checkbox"/>	Leased <input type="checkbox"/>
KM Driven in the year to earn employment income		
TOTAL KM driven in the year		
Total Annual Vehicle Expenses for Vehicle #1 (include personal and business portions)	Amount Paid (Including HST)	
Fuel		
Maintenance & Repairs		
Insurance		
License and registration		
Interest on vehicle loan		
Lease payments		
Business parking		
Tolls		
Other (please specify):		

Did you sell or trade in this vehicle during the year? No Yes

If yes, please provide:

Trade-in amount received If sold, amount received for vehicle

Vehicle #2	The following information relates ONLY to this vehicle	
Description of vehicle (year, make, model)		
Is this vehicle owned or leased	Owned <input type="checkbox"/>	Leased <input type="checkbox"/>
KM Driven in the year to earn employment income		
TOTAL KM driven in the year		
Total Annual Vehicle Expenses for Vehicle #1 (include personal and business portions)	Amount Paid (Including HST)	
Fuel		
Maintenance & Repairs		
Insurance		
License and registration		
Interest on vehicle loan		
Lease payments		
Business parking		
Tolls		
Other (please specify):		

Did you sell or trade in this vehicle during the year? No Yes

If yes, please provide:

Trade-in amount received If sold, amount received for vehicle

Please note:

- 1) For vehicle travel to be a deductible expense, CRA requires that you maintain a mileage log of your mileage for business purposes. Be sure to also keep a record of the odometer reading of your vehicle at the start and end of the year.
- 2) CRA considers travel to and from your home and your normal place of work to be personal travel.