

# EMPLOYMENT EXPENSE WORKSHEET

PLEASE PRINT CLEARLY

TAX YEAR \_\_\_\_\_

Employee Name: \_\_\_\_\_

Employer's Business Name: \_\_\_\_\_ Nature of Business: \_\_\_\_\_

Are you eligible for the HST rebate?  Yes  No  Not Sure  
 Is your employer a HST Registrant?  Yes  No  Not Sure

If yes, HST Number: \_\_\_\_\_

Do you have a T2200 signed by your employer (it is required for the claim)?  Yes  No

## Tradesperson Tool Expense & Deduction for Tools for an Eligible Apprentice Mechanic

\*\*The total amount of tools can be used for both deductions, see note 1 below\*\*

<b>Cost of All Eligible Tools</b>			\$
<p><b>Brand New tools</b> purchased in the tax year. Except electronic communication devices (like a cell phone) or electronic data processing equipment (unless the device or equipment can be used only for the purpose of measuring, locating, or calculating). The first \$1,000 dollars are not claimable. There is a maximum claim of \$500 as a tradesperson Tool Expense.</p>			
<b>Income earned during the tax year</b>			\$
<b><u>From Employment as a tradesperson or eligible apprentice mechanic</u></b>			
<p>The claim for the deduction of tools for an Eligible Apprentice Mechanic is based on the income earned in the year. Expenses must exceed \$1500 and have income of around \$31,000. They can be carried forward.</p> <p><b>Note 1:</b> The current amount claimed for the eligible Apprentice Mechanic is the result of the following formula: (A-B) + carried forward amount          A: Cost of tools          B: Greater of (5% of their income as a tradesperson or apprentice) and (\$500 + Employment amount)</p>			
Amounts <b>Received or Repaid</b> Under the Apprenticeship Incentive Grant program			\$
<b>Disposition of Tools in the Tax Year</b>	Cost of Tools \$	Adjusted Cost \$	Proceeds \$

**Type of Income Earned:**  Commission (Complete Parts A & C, only)  
 Salary (Complete Parts B & C, only)

### Part A: Commission Sales Employees Only

EXPENSES	AMOUNT	OFFICE-IN-HOME	AMOUNT
Meals & Entertainment		Heating	
Travel (air, train, taxi)		Utilities	
Lodging		Insurance	
Advertising/Promotion		Property Taxes	
Stationery/Postage		Rent	
Long Distance		Repairs & Maintenance	
Cellular Air Time		Supplies	
<b>Tax Return Preparation</b>		Computer Lease	
Other (specify):		Total Area of Home	_____ Sq. ft./m2
		Area of Home Used for Employment	_____ Sq. ft./m2

**Note 2:** The following expenses are not allowed by CRA for Commission Sales Employees: monthly telephone or internet access fees, cellular hook-up fees, tools, equipment, convention fees, mortgage interest, depreciation on home.

### Part B: Salaried Employees Only

EXPENSES	AMOUNT	OFFICE-IN-HOME	AMOUNT
Food and Beverages*			
Travel (air, train, taxi and Lodging)		Heat and Electricity	
Parking		Rent	
Stationery/Postage		Repairs & Maintenance	
Secretary/Assistant			
Long Distance			
Cellular Air Time. Does not Include monthly fees			
Supplies			
Other (specify):		Total Area of Home	_____ Sq. ft./m2
		Area of Home Used for Business	_____ Sq. ft./m2

\* To claim meals, you must be away from your employer's location for 12 consecutive hours to be eligible for 1 meal every 4 hours.  
**Note 3:** The following expenses are not allowed by CRA for Salaried Employees: entertainment; advertising & promotion; monthly telephone or internet access fees; accounting/tax return preparation fees; cellular hook-up fees or the cost to buy a cellular phone; tools or equipment unless you are a tradesperson; convention fees; home insurance; property taxes; mortgage interest; depreciation on home; special clothing.

### Part C: Motor Vehicle Expenses

**\*\*\*It is very important to keep a log of your kilometers to prove the use of your vehicle for employment purposes\*\*\***

Vehicle Description(s)	Vehicle 1	Vehicle 2
	Yr/Make/Model	Yr/Make/Model
Kilometers Driven in the Tax Year for <u>Business Use</u>	_____ km	_____ km
Total Kilometers Driven in the Tax Year	_____ km	_____ km
Fuel and oil	\$ _____	\$ _____
Motor Vehicle Insurance premium for the year	\$ _____	\$ _____
License & Registration	\$ _____	\$ _____
Maintenance & Repairs (Including Car Washes)	\$ _____	\$ _____
Business Parking Fees, CAA, and Road Assistance	\$ _____	\$ _____

***If you own the vehicle(s), you can claim the car loan interest and depreciation. For leased vehicles claim the lease payments only.***

	Car Loan Total Interest Paid in the Tax Year	\$ _____	\$ _____
Financed / Owned	Date Interest Payments Commenced	YY/MM/DD	YY/MM/DD
	Date Interest Payments Ended	YY/MM/DD	YY/MM/DD
	<b>A) Cost of Vehicle, <u>if purchased in the current tax year</u></b> Date Purchased	\$ _____ YY/MM/DD	\$ _____ YY/MM/DD
	<b>B) Fair market value of previously- owned vehicles, <u>if this is the first year that vehicle was used in business</u></b>	\$ _____	\$ _____
Leased	<b>Leasing Costs (Total Payments in the Tax Year)</b>	\$ _____	\$ _____
	Date Lease Commenced	YY/MM/DD	YY/MM/DD
	Date Lease Ends	YY/MM/DD	YY/MM/DD

SIGNATURE OF PERSON PROVIDING INFORMATION: \_\_\_\_\_ DATE: \_\_\_\_\_