



## INSTRUCTIONS FOR PERSONAL RETURNS WITH EMPLOYMENT EXPENSES

- ◆ Your tax preparer does not need to see all your receipts.
- ◆ There will be additional charges for the preparation of a statement from your source documents, if you prefer that we perform that work for you.
- ◆ Make sure your employment expenses statement resembles the attached sample, which indicates the expense categories allowed by Canada Revenue Agency.
- ◆ Complete the attached Auto & Workspace in the Home worksheets, if they apply to your situation.
- ◆ Bring in all personal (non-business income) tax slips and forms (T4's, RRSP receipts, etc.)

### IDENTIFICATION

Name: \_\_\_\_\_ Tax Year \_\_\_\_\_

Name of Employer: \_\_\_\_\_

Address of Employer: \_\_\_\_\_

Employer GST registration Number: \_\_\_\_\_

☐ Have you brought in a completed [T2200](#)? (If not, *we cannot* process your Employment Expenses claim)

### EMPLOYMENT EXPENSES:

(\* = only Commission Based Employees can claim these amounts)

|   |              |
|---|--------------|
| Accounting & Legal Fees *                     | _____        |
| Advertising & Promotion *                     | _____        |
| Entertainment * _____ x 50%                   | _____        |
| Travel Expenses                               | _____        |
| Meals (Actual) _____ x 50%                    | _____        |
| Lodging                                       | _____        |
| Transportation (airline, bus, train)          | _____        |
| Parking Costs                                 | _____        |
| Office Supplies (postage, stationery, etc.)   | _____        |
| Other Expenses                                | _____        |
| Long distance phone charges/Cellphone airtime | _____        |
| Salaries of a substitute or an assistant      | _____        |
| Office Rent                                   | _____        |
| Licenses *                                    | _____        |
| Bonding Premiums *                            | _____        |
| Equipment leasing *                           | _____        |
| Training costs *                              | _____        |
| Other Expenses _____                          | _____        |
| <b>Expenses Total</b>                         | <b>_____</b> |

☐ Check here if income is from commissions

☐ Check here if you are a tradesperson and purchased eligible tools in tax year

☐ Check here if you are an apprentice mechanic and purchased eligible tools in tax year



## AUTOMOBILE EXPENSE WORKSHEET

### Automobile Expenses:

|  | Vehicle #1      | Vehicle #2      |
|--|-----------------|-----------------|
| Make:  | _____           | _____           |
| Model:   | _____           | _____           |
| Year:  | _____           | _____           |
| Date Acquired:   | _____           | _____           |
| <b>TOTAL</b> kilometers driven in tax year (Required)      | _____           | _____           |
| <b>EMPLOYMENT</b> kilometers driven in tax year (Required) | _____           | _____           |
| Fuel (gas, propane, oil)                                   | \$ _____        | \$ _____        |
| Maintenance and Repairs                                    | \$ _____        | \$ _____        |
| Insurance  | \$ _____        | \$ _____        |
| Plates (license and registration)                          | \$ _____        | \$ _____        |
| Interest expense on money borrowed to purchase car         | \$ _____        | \$ _____        |
| Lease payments, (if car is leased, see below)              | \$ _____        | \$ _____        |
| Other _____  | \$ _____        | \$ _____        |
| <b>TOTAL</b>   | <b>\$ _____</b> | <b>\$ _____</b> |

### Leased Vehicle

|   |          |          |
|---|----------|----------|
| Lease start date                                  | _____    | _____    |
| Lease end date                                    | _____    | _____    |
| Total lease pmts deducted before the current year | \$ _____ | \$ _____ |
| Manufacturers list price                          | \$ _____ | \$ _____ |

### Purchased Vehicle

#### Zero Emission?

☐ Yes ☐ No

☐ Yes ☐ No

|                     |          |          |
|---------------------|----------|----------|
| Purchase date       | _____    | _____    |
| Cost (before taxes) | \$ _____ | \$ _____ |
| Trade in allowance  | \$ _____ | \$ _____ |

### Calculation of Workspace in the Home Expenses:

Area of home used for employment purposes \_\_\_\_\_ Total Area of home \_\_\_\_\_

☐ Space used exclusively for employment

Hours used for employment per day \_\_\_\_\_ Days work per week \_\_\_\_\_ Weeks work per year \_\_\_\_\_

Electricity \_\_\_\_\_

Heat \_\_\_\_\_

Water \_\_\_\_\_

Maintenance \_\_\_\_\_

Home Internet \_\_\_\_\_

Insurance (commission employees only) \_\_\_\_\_

Property Taxes (commission employees only) \_\_\_\_\_

Other Expenses: (Rent) \_\_\_\_\_

**Total** \_\_\_\_\_