

## Employment Expense Checklist

To assist in the preparation of your Personal Income Tax Return, please complete this form and attach all the supporting documentation. In the event of an audit, the onus of proof is on the taxpayer; unsupported claims may be denied.

Name (Last, First) \_\_\_\_\_

Taxation Year \_\_\_\_\_

### Employment Information

T2200 Declaration of Conditions of Employment  
 Do you qualify for the GST/HST rebate? (If yes, prior year rebate \$ \_\_\_\_\_ )

### Expenses

#### Non-commission employees (T2200 required)

<input type="checkbox"/>	Office rent (non-home office)	\$ _____
<input type="checkbox"/>	Salaries paid for an assistant	\$ _____
<input type="checkbox"/>	Supplies (e.g., postage, stationery, other office supplies)	\$ _____
<input type="checkbox"/>	Telecommunications expense	\$ _____
<input type="checkbox"/>	Travel expenses	\$ _____
<input type="checkbox"/>	Food and beverages (incl. travel and conference meals) <sup>1</sup>	\$ _____
<input type="checkbox"/>	Lodging	\$ _____
<input type="checkbox"/>	Transportation	\$ _____

#### Commission employees only

<input type="checkbox"/>	Accounting and legal fees	\$ _____
<input type="checkbox"/>	Advertising and promotion	\$ _____
<input type="checkbox"/>	Entertainment (Mark reason for meeting, name of client on receipts)	\$ _____
<input type="checkbox"/>	Equipment leasing costs (computers, printers, mobile phones)	\$ _____
<input type="checkbox"/>	Licenses	\$ _____
<input type="checkbox"/>	Office rent (non-home office)	\$ _____
<input type="checkbox"/>	Salaries paid for assistant	\$ _____
<input type="checkbox"/>	Supplies (e.g., postage, stationery, other office supplies)	\$ _____
<input type="checkbox"/>	Telecommunications expense	\$ _____
<input type="checkbox"/>	Training costs	\$ _____
<input type="checkbox"/>	Travel expenses	\$ _____
<input type="checkbox"/>	Food and beverages (incl. travel and conference meals) <sup>1</sup>	\$ _____
<input type="checkbox"/>	Lodging	\$ _____
<input type="checkbox"/>	Transportation	\$ _____
<input type="checkbox"/>	Other expenses (please specify: _____ )	\$ _____

1. Where a convention cost included the provision of meals and does not itemize charges, \$50 must be subtracted for each day the meals were provided. The \$50 will be entered as food & beverage subject to the 50% limitation for entertainment expenses.

**Motor vehicle expense** (*Auto log is required. If a new vehicle was leased, purchased, or sold in the year, please provide all documents.*)

Current vehicle make:	Model:	Year:
Km driven for business purpose	km	Total km driven in the year
Previous vehicle make:	Model:	Year:
Km driven for business purpose	km	Total km driven in the year

	<i>Previous Vehicle</i>	<i>Current Vehicle</i>
Fuel and oil	\$	\$
Maintenance and repairs	\$	\$
Insurance	\$	\$
License and registration	\$	\$
Car loan interest (please provide loan agreement)	\$	\$
Car leasing (please provide lease agreement)	\$	\$
Parking fees	\$	\$

**Work-Space-In-the-Home Expenses**

*(You can deduct expenses for the employment use of a workspace at your home, if one of the following are met.*

- The workspace is where you mainly (>50% of the time) do your work.*
- You use the space only to earn your employment income, and you use it on a regular and continuous basis to meet your clients, customers, or others in the course of your employment duties.*

Area used for workspace	sq.ft.	Total area of home	sq.ft.
Electricity			\$
Heat			\$
Water			\$
Maintenance			\$
Rent			\$
Strata fees			\$
Other (please specify: )			\$

**Commission employees only**

Insurance	\$
Property taxes	\$

**Tradesperson's tools expenses (up to a maximum of \$500)**

Employment income as a tradesperson	\$
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List each tool or set of tools	Description	Cost/Disposition
		\$
		\$
		\$

**Apprentice mechanic tools expenses**

Employment income as an eligible apprentice	\$
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List each tool or set of tools	Description	Cost/Disposition
		\$
		\$
		\$

**Expenses of Employed artists**

Employment income	\$
Musical instrument expenses	
Maintenance costs	\$
Rental fees	\$
Insurance costs	\$
Other employment expenses deducted as a salaried musician	\$

List each musical instrument	Description	Cost/Disposition
		\$
		\$
		\$

Generally, you must keep your records for six years from the end of the taxation year to which they relate.