PINNACLE
ACCOUNTING & TAX

APPENDIX C: EMPLOYMENT EXPENSES

Please provide us with a copy of a **signed T2200 - Declaration of Employment Conditions** from your employer.

Expenses incurred to earn salary income

Accounting and legal fees	
Office Rent	
Office supplies	
Parking	
Salaries paid to substitute or assistant	
Telephone	
Travelling - Food and beverage**	
Travelling – Lodging**	
Vehicle expenses ***(complete vehicle expense worksheet on page 2)***	
Home office expenses ***(complete home office expense worksheet on page 2)***	
Other: (specify)	

Expenses incurred to earn commission income only

Accounting and legal fees	
Advertising and promotion	
Bonding premiums	
Entertainment (food, tickets, other)	
Licenses	
Office Rent	
Office supplies	
Parking	
Rental of office equipment	
Salaries paid to substitute or assistant	
Training costs	
Travel fare	
Travelling – Lodging**	
Vehicle expenses ***(complete vehicle expense worksheet on page 2)***	
Home office expenses ***(complete home office expense worksheet on page 2)***	
Other: (specify)	

Comments

***You can deduct travelling expenses if you meet **ALL** of the following conditions:*

1. *You were normally required to work away from your employer's place of business or in different places.*
2. *Under your contract of employment, you had to pay your own travelling expenses.*
3. *You did not receive a non-taxable allowance for travelling expenses. Generally, an allowance is non-taxable as long as it is a reasonable amount.*
4. *You keep with your records a copy of Form T2200, Declaration of Conditions of Employment, which has been completed and signed by your employer.*

PINNACLE ACCOUNTING & TAX

APPENDIX C: EMPLOYMENT EXPENSES (cont.) VEHICLE EXPENSES (if applicable)

Employment Expenses – Vehicle Expenses

Comments

*You can deduct your motor vehicle expenses if you meet **ALL** of the following conditions:*

1. *You were normally required to work away from your employer's place of business or in different places.*
2. *Under your contract of employment, you had to pay your own motor vehicle expenses. You are not considered to have paid your own motor vehicle expenses if your employer reimburses you or you refuse a reimbursement or reasonable allowance from your employer.*
3. *You did not receive a non-taxable allowance for motor vehicle expenses. Generally, an allowance is non-taxable when it is based solely on a reasonable per-kilometer rate.*
4. *You keep with your records a copy of Form T2200, Declaration of Conditions of Employment, which has been completed and signed by your employer.*

Total business Kms: *Total Kms driven:*

Fuel	
Maintenance and repairs	
Insurance	
Licence and registration	
Interest charges (if vehicle is financed)	
Leasing cost (if vehicle is leased)	
Car washes	
Parking (business related only)	
Other: (specify)	

Vehicle Information	Owned	Leased
Year, make and model		
Date purchased (mm/dd/yy)		
Purchase price (before HST)		
Proceeds of disposition during the year / Trade-in value		
Date lease commenced		
Date lease terminates		
Monthly lease payments (before HST)		

Employment Expenses - Home Office Expenses

Comments

*You can deduct expenses you paid for the employment use of a work space in your home, as long as you meet **ONE** of the following conditions:*

1) The work space is where you mainly (more than 50% of the time) do your work
2) You use the work space only to earn your employment income. You also have to use it on a regular and continuous basis for meeting clients, customers, or other people in the course of your employment duties

Total house area (in square feet): Area for business use only (in square feet):

Heat	
Electricity	
Water	
Home internet access fees	
Maintenance	
Property taxes (commission employees only)	
Insurance (commission employees only)	
Rent	
Other: (specify)	