

## PERSONAL TAX CHECKLIST - EMPLOYMENT EXPENSES

Use this checklist to ensure you have provided us with all the information we need to complete the employment expenses section of your tax return.

### 1. GENERAL REQUIREMENTS

If you are an employee, you may be able to deduct certain expenses related to your employment. Employment expenses are deductible if you meet ALL of the following criteria:

- i) Your contract of employment requires you to pay these expenses. Expenses that your employer does not specifically require you to pay, but you incur on your own would therefore not be deductible.
- ii) You either did not receive an allowance or repayment of these expenses from your employer, or if you did, the allowance is included in your income.
- iii) You have a form T2200, signed by your employer specifying all of the expenses you are required to pay. If the expense is not specified, it will not be deductible.

***You may also be eligible for an HST rebate on your employment expenses. Please provide us with your employer's HST number to be able to claim this amount.***

### 2. EXPENSES (excluding home office and automobile expenses)

Please summarize your expenses wherever possible into the following categories. In general, we do not need to see actual receipts related to employment expenses, however they can be useful for us to verify certain information and therefore reduce any questions we may have.

***Please note that certain expenses are claimable only if you earn commission income. We have noted this below***

	CLAIMABLE AGAINST SALARY OR COMMISSIONS	CLAIMABLE AGAINST COMMISSION INCOME ONLY
- Meals for yourself when travelling to locations where it would be reasonable to assume you would not return home at the end of the day.	X	
- Meals when entertaining clients		X
- Entertainment expenses other than meals		X
- Lodging expenses when travelling for work	X	
- Other work related travelling expenses	X	
- Parking	X	
- Stationary	X	
- Telecommunications ( <i>cell phones costs should be prorated for work vs personal use</i> )	X	
- Other office expenses	X	
- Salaries paid to a substitute or assistant	X	
- Office rent - not including rent for a home office	X	
- Legal and accounting fees		X
- Advertising and promotion		X
- Licenses		X
- Bonding premiums		X
- Office equipment rental		X

(TURN OVER FOR PAGE 2)

### 3. AUTOMOBILE EXPENSES

Please provide the following information regarding your automobile that you use for employment purposes:

- Make, model and year of automobile
- If you have acquired a new vehicle during the year, please provide us with purchase or lease agreement
- Total number of kilometres driven during the year
- Number of kilometres driven for employment purposes during the year (please note that kilometres driven from your home to your office are considered personal kilometres and therefore not deductible)
- If you lease your car, total lease payments during the year
- If you own your car, the interest paid on vehicle financing
- Provide us with the total amount of the following expenses - for all expenses except parking, please provide total expense incurred during the year - not estimated work portion
  - Fuel
  - Automobile insurance
  - Repairs and maintenance
  - Parking expenses (business parking only)
  - License and registration fees

### 4. HOME OFFICE

***In order for home office expenses to be deductible, your employer must specify on form T2200 that you are required to maintain a home office AND that this office is used to perform your duties more than 50% of the time.***

If you have qualifying home office expenses, please provide us with the following information:

- Total square feet of residence (include finished areas of basement, but not unfinished areas)
- Total square feet used for home office

Also provide us with the following expenses for the year:

	CLAIMABLE AGAINST SALARY OR COMMISSIONS	CLAIMABLE AGAINST COMMISSION INCOME ONLY
- Heat	X	
- Electricity	X	
- Rent	X	
- Maintenance (do not include major renovations)	X	
- Insurance		X
- Property taxes		X