

EMPLOYMENT EXPENSES WORKSHEET

TAX YEAR: _____

NAME: _____

Did you work from home due to COVID-19? **Go to new worksheet:**
[Working at Home Due to COVID-19](#)

PROVIDE A COPY OF THE [T2200 DECLARATION OF CONDITIONS OF EMPLOYMENT](#) COMPLETED AND SIGNED BY YOUR EMPLOYER - WE CANNOT FILE YOUR TAX RETURN WITHOUT IT

SALARIED EMPLOYEES TO COMPLETE SECTIONS A, B, E, F - COMMISSION EMPLOYEES TO COMPLETE ALL SECTIONS

A) Allowable Expenses (if not reimbursed to you by your employer)

- Meals *(if away from home area at least 12 hours)* _____
- Travel Expenses - Lodging _____
- Travel Expenses - Other _____
- Parking _____
- Supplies *(used directly in your work)* _____
- Phones *(business use portion/long distance)* _____
- Salary and Benefits *(including CPP and EI paid)* _____
- Office Rent *(if not in your home)* _____
- Office Supplies *(consumables only)* _____
- Legal Fees *(to collect employment income)* _____

B) Home Work-Space Expenses

- Square Footage of Total Home _____
- Square Footage of Business Use Space _____
- NEW** Internet Access Fees *(not modem/connection)* _____
- Heat *(or utilities portion of condo fees)* _____
- Electricity *(or utilities portion of condo fees)* _____
- Water *(or utilities portion of condo fees)* _____
- Maintenance, Fees and Repairs _____
- Rent _____

C) Additional Allowable Expenses - Commission

- Accounting and Legal Expenses _____
- Advertising and Promotion _____
- Entertainment - Food _____
- Entertainment - Tickets _____
- Entertainment - Other _____
- Professional Licences and Fees _____
- Liability Insurance and Bonding Premiums _____
- Equipment Rent or Leases *(including cell phones)* _____
- Training Courses _____
- Travel Fares _____
- Other Expenses *(provide details)* _____

D) Additional Home Work-Space Expenses - Commission

- Insurance _____
- Property Taxes _____



Employed Tradespersons and Artists

Are you an Apprentice?

Tool Purchases *(provide lists and receipts)* _____

Musical Instruments *(provide lists and receipts)* _____

Musical Instruments Rental *(provide receipts)* _____

Artist Expenses *(provide receipts)* _____

SALARIED AND COMMISSION EMPLOYEES TO COMPLETE THIS SECTION

E) Automobile Expenses

Do you receive a non-taxable allowance from your employer? _____
(mileage or reimbursement)

Additions or Disposals of Vehicles _____
(provide purchase agreements, sales proceeds and dates)

Make, Model and Model Year _____

Zero-emission Electric or Plug-in Hybrid _____

Owned or Leased _____
(provide cost of vehicle or lease agreement)

Fuel Expenses _____

Maintenance and Repairs *(and carwash)* _____

Car Insurance, Auto Clubs _____

Licence and Registration _____

Interest on Loan _____

Lease Costs per Month _____

Other Expenses *(please describe)* _____

F) Vehicle Mileage

PLEASE NOTE THAT IF VEHICLE EXPENSES ARE REVIEWED BY CRA, YOUR VEHICLE MILEAGE LOG WILL BE REQUIRED

Odometer Reading at Beginning of Year _____

Odometer Reading at End of Year _____

Total Kilometers for Year _____

Business Kilometers Driven _____
(retain vehicle mileage log to support claim)

FOR ADDITIONAL INFORMATION, THE CRA WEBSITE HAS INFORMATION ABOUT:

- [Line 22900 – Other employment expenses](#)
- [Salaried employees](#) [Commission employees](#)
- NEW** [Home office expenses for employees](#)
- [Salaried employees - Allowable motor vehicle expenses](#)
- [Commission employees - Allowable motor vehicle expenses](#)
- [Keeping records](#)

[Guide: T4044 Employment Expenses](#)

[Other CRA Publications and Guides for Taxpayers](#)

Koroll & Company is a great resource for tax information! www.koroll.ca

