

## EMPLOYMENT EXPENSES CHECKLIST

If your employer requires you to pay expenses in order to earn income, this checklist will assist you in providing the relevant information and supporting documentation needed.

| REQUIRED SCHEDULES  | ✓ |
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| <ul style="list-style-type: none"> <li>• <a href="#">T2200</a> form completed and signed by your employer for each taxation year</li> <li>• If you drive to earn employment income, a detailed kilometer log (see attached sample) is required for each vehicle:               <ul style="list-style-type: none"> <li>○ Starting and ending odometer reading</li> <li>○ Date of each business trip</li> <li>○ Starting and ending address for each business trip (do NOT include driving to your main office from home or back – this is considered personal by CRA)</li> <li>○ Number of kilometers for each trip</li> <li>○ Reason for each trip</li> </ul> </li> <li>• There are many apps you can use instead of pen &amp; paper (i.e. MileIQ, QBO) that will do your tracking for you</li> <li>• If you are a transportation employee (i.e. long-haul truck driver), your employer may fill out a TL2 form instead – in this case, you will be required to keep a log of how many days you are out of town</li> </ul>  |   |
| ALLOWABLE DEDUCTIONS  | ✓ |
| <p><i>Depending on what your employer has filled out on the T2200 form, you may be eligible to deduct the following expenses:</i></p> <ul style="list-style-type: none"> <li>• Accounting and legal fees</li> <li>• Advertising and promotion</li> <li>• Allowable motor vehicle expenses (see more below)</li> <li>• Food, beverages, and entertainment expenses</li> <li>• Lodging</li> <li>• Parking</li> <li>• Supplies (for example, postage, stationery, other office supplies)</li> <li>• Other expenses (commonly cell phone, please specify)</li> <li>• Tradesperson/Apprentice mechanic tools expenses, up to a maximum of \$500, after a deductible</li> <li>• Musical instrument expenses</li> <li>• Artist's employment expenses</li> </ul> <p><b>Office in Home Expenses:</b> <i>Do you work at least 50% of the time at home? What percentage of your home is used for business?</i></p> <ul style="list-style-type: none"> <li>• Rent, condo fees/strata</li> <li>• Tenant or home insurance (commission employees only)</li> <li>• Property taxes (commission employees only)</li> <li>• Repairs, maintenance, cleaning service, lawn service</li> <li>• Utilities</li> </ul> <p><b>Vehicle Expenses:</b> <i>See accompanying sample km log. Please also provide year/make/model of vehicle, purchase date and cost</i></p> <ul style="list-style-type: none"> <li>• Gas &amp; Oil</li> <li>• Car Wash</li> <li>• Maintenance</li> <li>• Loan Interest or Lease amount</li> <li>• Insurance</li> </ul> |   |