



STATEMENT OF EMPLOYMENT EXPENSES

For the period _____ to _____	Social Insurance Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Name _____	
Address _____	

- The **1989 Employment Expenses Tax Guide** contains information to assist you in the completion of this schedule.
- If space below is insufficient, please attach a statement.

EXPENSES							
Accounting and legal fees							
Advertising and promotion							
Allowable motor vehicle expenses (amount from line (13) of calculation below)							(A)
Entertainment for clients			× 80% =				
Meals			× 80% =				
Lodging							
Office Expenses (for example: rent, light, heat, taxes, insurance)							
Less: Personal portion							
Equals: Amount deductible							
Parking costs							
Supplies (for example: postage, stationery, telephone, other supplies)							
Musical instrument expenses (for details see Chapter 5 of the 1989 Employment Expenses Tax Guide)							
Capital Cost Allowance for musical instruments (refer to Section I of the CCA Schedule on the reverse side of this form)							
Other expenses (please specify):							
TOTAL EXPENSES (enter this amount on line 229 of your return)							

CALCULATION OF ALLOWABLE MOTOR VEHICLE EXPENSES							
Enter the kilometres driven in the taxation year to earn employment income							(1)
Enter the total kilometres driven in the taxation year							(2)
Enter the total expenses incurred for the motor vehicle:							
Fuel (gas, propane, oil, etc.)							(3)
Maintenance and repairs							(4)
Insurance							(5)
Licensing or registration							(6)
Capital cost allowance (refer to the CCA Schedule on the reverse side of this form)							(7)
Interest (See Chart 1 in the 1989 Employment Expenses Tax Guide for restrictions)							(8)
Leasing costs (See Chart 2 in the 1989 Employment Expenses Tax Guide for restrictions)							(9)
Add lines (3) to (9)							(10)
line (1) _____ km							
line (2) _____ km							
Enter the total rebates, allowances and reimbursements you received that are not included in income excluding any reimbursements used to calculate your leasing costs at line (9) above							(12)
Allowable motor vehicle expenses (line (11) minus line (12))							(13)*

* Enter the amount from line (13) onto line (A) above under "Expenses"

CAPITAL COST ALLOWANCE SCHEDULE (DEPRECIATION) FOR EMPLOYEES

- Attach one completed copy of this schedule to your Income Tax Return and keep a copy for your records.
- The **1989 Employment Expenses Tax Guide** contains information to assist you in the completion of this schedule.

Social Insurance Number	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> </table>										
Name											
Address											

SECTION I - CLASS 8 AND 10

(1) Class No.	(2) Undepreciated Capital Cost at beginning of 1989 (NOTE 1)	(3) Cost of Additions during 1989	(4) Proceeds of Disposal during 1989	(5) Column (2) plus Column (3) less Column (4)	(6) Enter 1/2 of the amount, if any, by which Column (3) exceeds Column (4). If Column (4) exceeds Column (3), enter NIL	(7) Column (5) minus Column (6)	(8) Rate %	(9) Capital cost Allowance for 1989 (Column (8) X Column (7) or a lesser amount)	(10) Undepreciated Capital cost at end of 1989 (Column (5) minus Column (9))
8							20%		
10							30%		

NOTE 1: Class 8: Musical instruments: To calculate the capital cost of a musical instrument you must determine whether there has been a change in use. For further information, contact your district office.

Class 10: Includes all vehicles that meet the definition of a motor vehicle, automobile, or passenger vehicle, with the exception of a passenger vehicle included in Class 10.1 (see Section II below).

SECTION II - CLASS 10.1

Includes all vehicles that meet the definition of a passenger vehicle and are acquired.

- before September 1, 1989 and cost more than \$20,000, or
- after August 31, 1989 and cost more than \$24,000.

List each vehicle separately.

Date acquired	Cost of vehicle	(1) Class No.	(2) Undepreciated Capital Cost at beginning of 1989	(3) Cost of Addition during 1989 (maximum \$20,000.00 or \$24,000.00)	(4) Proceeds of Disposal during 1989	(5) Base amount for Capital Cost Allowance (NOTE 2)	(6) Rate %	(7) Capital Cost Allowance for 1989 (Column (5) X Column (6) or a lesser amount)	(8) Undepreciated Capital Cost at end of 1989. (Column (2) minus Column (7) or Column (3) minus Column (7)) (NOTE 3)
		10.1					30%		
		10.1					30%		
		10.1					30%		
TOTAL									

NOTE 2: (a) Enter the amount from Column (2) in Column (5) if you owned the property in 1988 and still own it at the end of 1989.
 (b) Enter 1/2 of the amount from Column (3) in Column (5) if you acquired the property in 1989 and still own it at the end of 1989.
 (c) Enter 1/2 of the amount from Column (2) in Column (5) only if the Class 10.1 property was sold in 1989 and the following conditions are met:

- you owned the property at the end of the 1988 taxation year, and
- you acquired another property in 1989 that was included in Class 10.1 and still own it at the end of 1989.

If the Class 10.1 property was sold in 1989 and the conditions in Note 2(c) are not met, enter NIL in column (5).

NOTE 3: Enter NIL in Column (8) in the year you dispose of a Class 10.1 property as the recapture/terminal loss provisions do not apply to a Class 10.1 property.