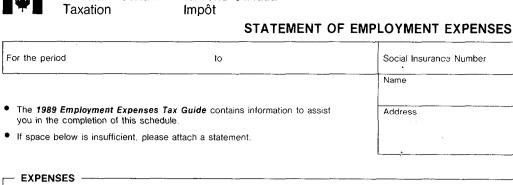
CETTE	FORMULE	EST	DISPONIBLE	ΕN	FRANCAISI
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- EXPENSES			
Accounting and legal fees			
Advertising and promotion			
Allowable motor vehicle expenses (amount from line (13) of calculation below)			(A)
Entertainment for clients	× 80% =	>	
Meals	× 80% =		
Lodging		F	
Office Expenses (for example: rent, light, heat, taxes, insurance)	. PT		
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 Gu	(ide)		
Capital Cost Allowance for musical instruments (refer to Section I of the CCA Schedule on the rever			
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)
		<u></u>	······································
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 X line (10)	-	(11)	
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"			

.....

For the period

Revenue

Canada	Revenu	Canada
	Impôt	

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			
Name			
Address		 	
	• • • • • • • •		

F 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		(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%		
						oorbneen over	1Sert (eal fiel anager. Fac	h ann ach i ennaith
10							30%		
NOTE	For further inform Class 10: Include	nation, contact your	district office. neet the definition of		ment you must deter comobile, or passenge			-	

- 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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Date	Cost of	Class	Undepreciated	Cost of Addition	Proceeds of	Base amount for	Rate	Capital Cost	Undepreciated Capita
acquired	vehicle	No.	Capital Cost	during 1989	Disposal	Capital Cost	%	Allowance	Cost at end of 1989
			at beginning of 1989	(maximum	during 1989	Allowance		for 1989	(Column (2) minus
				\$20,000.00				(Column (5) X	Column (7) or Column
				or \$24,000.00)				Column (6)	(3) minus Column (7)
						(NOTE 2)		or a lesser amount)	(NOTE 3)
ĺ		10.1					30%		
		10.1							
		10.1					30%		
		10.1					50 /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.