

Revenu Canada Impôt

STATEMENT OF EMPLOYMENT EXPENSES

For the period	to	Social Insurance Number	П			T	T	
		Name			1			
 The 1990 Employment Expenses Ta. you complete this schedule. 	x Guide contains information to help	Address						
 If the space below is insufficient, plea 	ase attach a statement.							
	ŧ							
— EXPENSES ————								
Accounting and legal fees								
Advertising and promotion								
Allowable motor vehicle expenses (amo	ount from line (13) of calculation below)						((A)
Entertainment for clients		× 80% =			>			
Meals		× 80% =			>			
Lodging								
Office Expenses (for example: rent, lig	ht, heat)							
Less: Personal portion					_	}		
Equals: Amount deductible								
Parking costs								
Supplies (for example: postage, station		A Function Tow Outdo						
	is, see Chapter 5 of the 1990 Employment ruments (refer to Section I of the CCA Sch							
Other expenses (please specify):	Turnerits (refer to Section) of the CCA Sch	leddie off the back of this form,						
Other expenses (please specify).								
TOTAL EXPENSES (enter this amount	on line 229 of your return)					1		
						===	=	
CALCULATION OF ALLOWABL	E MOTOR VEHICLE EXPENSES -							
Enter the kilometres driven in the taxat	ion year to earn employment income							(1)
Enter the total kilometres driven in the Enter the total expenses incurred for the								(2)
-	ie motor venicie.	[
Fuel (gas, propane, oil, etc.)		(3)						
Maintananaa and rangira		[(4)						
Maintenance and repairs		(4)						
Insurance		(5)						
indianos		(0)						
Licensing or registration		(6)						
Capital cost allowance (refer to the CCA Schedule on the	back of this form)	(7)						
Interest (See Chart 1 in the 1990 L	Employment Expenses Tay Guide							
for restrictions)	imployment Expenses rax duide	(8)						
Leasing costs (See Chart 2 in the	1990 Employment Expenses Tax							
Guide for restrictions)		(9)						
Add lines (3) to (9)					(10)			
	ne (10)	=			(11)			
line (2) km								
	and reimbursements you received that are ents used to calculate your leasing costs a				(12)			
		To do do						
Allowable motor vehicle expense				L	(13)*			
* Enter the amount from line (13)	on 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 1990 Employment Expenses Tax Guide contains information to help you complete this schedule.

Social Insurance Number			
Name	 	1	·
Address	 		

- SECTION I - CLASS 8 AND 10 -

(1) Class No.	(2) Undepreciated capital cost at beginning of 1990 (NOTE 1)	(3) Cost of additions during 1990	(4) Proceeds of disposal during 1990	(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 1990 (Column (8) X Column (7) or a lesser amount)	(10) Undepreciated capital cost at end of 1990 (Column (5) minus Column (9))
8							20%		
			*****			and the second s	(a.a.t.)	gi din campi	t est enclosed
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 were 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 capital
acquired	vehicle	No.	capital cost	during 1990	disposal	capital cost	%	allowance	cost at end of 1990.
			at beginning of 1990	(maximum	during 1990	allowance	1	for 1990	(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)
		10.1					30%	•	
		10.1					30%		
		+		 -				 	
		10.1					30%		Ì
		1.0.,	1				55%		[
							TOTAL		

NOTE 2: (a) Enter the amount from Column (2) in Column (5) if you owned the property in 1989 and still own it at the end of 1990.

- (b) Enter 1/2 of the amount from Column (3) in Column (5) if you acquired the property in 1990 and still own it at the end of 1990.
- (c) Enter 1/2 of the amount from Column (2) in Column (5) only if the Class 10.1 property was sold in 1990 and the following conditions are met:
 - · you owned the property at the end of the 1989 taxation year, and
 - · you acquired another property in 1990 that was included in Class 10.1 and still own it at the end of 1990.

If the Class 10.1 property was sold in 1990 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 since the recapture/terminal loss provisions do not apply to a Class 10.1 property.