

STATEMENT OF EMPLOYMENT EXPENSES

- The income tax guide called *Employment Expenses* has information to help you complete this statement and the schedule on the back.

EXPENSES

Accounting and legal			
Advertising and promotion			
Allowable motor vehicle expenses (amount from line 16 below)			1
Entertainment for clients		X 80 % =	
Meals		X 80 % =	
Lodging			
Parking costs			
Supplies (for example: postage, stationery, other supplies)			
Other expenses (please specify)			
Musical instrument costs (see "Part 2" in Chapter 5)			
Capital cost allowance for musical instruments (see "Part A" on the back of this form)			
Artists' employment expenses (see "Part 1" in Chapter 5)			
Subtotal			2
Work space in the home expenses – Enter the lower amount of line 25 or 26 below			
TOTAL EXPENSES (enter this amount on line 229 of your income tax return)			

CALCULATION OF ALLOWABLE MOTOR VEHICLE EXPENSES

Enter the kilometres you drove in the taxation year to earn employment income			3
Enter the total kilometres you drove in the taxation year			4
Enter the expenses you paid for the motor vehicle for:			
Fuel and oil			5
Maintenance and repairs			6
Insurance			7
Licensing and registration			8
Capital cost allowance (see schedule on the back)			9
Interest (see "Interest expense" in Chapter 6)			10
Leasing (see "Leasing costs" in Chapter 6)			11
Other expenses (please specify)			12
Add lines 5 to 12			13
Employment-use portion $\left(\frac{\text{line 3}}{\text{line 4}} \right) \times \text{line 13}$		=	14
Enter the total of all rebates, allowances and repayments you received that are not included in income. Do not include any repayments you used to calculate your leasing costs at line 11			15
Allowable motor vehicle expenses (line 14 minus line 15)			16
Enter the amount from line 16 on line 1 in the "Expenses" area above			

CALCULATION OF WORK SPACE IN THE HOME EXPENSES

Electricity, heat and water			17
Maintenance			18
Insurance (commission employees only)			19
Property taxes (commission employees only)			20
Other (please specify):			21
			22
Add lines 17 to 22	Subtotal		23
Subtract: Personal-use portion			24
	Subtotal		
Add: amount carried forward from previous year			
	Subtotal		25
Subtract: Employment income minus amount from line 2 above (if negative, enter zero)			26
Work space in the home expenses available for use in future years (if negative, enter zero)			

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 income tax guide called *Employment Expenses* has information to help you complete this schedule.

PART A – CLASS 8 AND 10

1 Class No.	2 Undepreciated Capital Cost at the Beginning of the Year	3 Cost of Acquisitions During the Year	4 Proceeds of Disposition During the Year	5 Undepreciated Capital Cost after Acquisitions and Dispositions (Col. 2 + 3 – 4)	6 Adjustments for Current - Year Acquisitions (1/2 X (Col. 3 – 4). If negative, write nil)	7 Base Amount for Capital Cost Allowance Claim (Col. 5 – 6)	8 Rate %	9 Capital Cost Allowance for the Year (Col. 7 X 8 or a lower amount)	10 Undepreciated Capital Cost at the End of the Year (Col. 5 – 9)
(NOTE 1)									
8							20%		
10							30%		

NOTE 1: Class 8 includes musical instruments.

Class 10 is all vehicles that meet the definition of a motor vehicle, except a passenger vehicle that goes in Class 10.1 (see "Part B" below).

PART B – CLASS 10.1

Please see Chapter 7 for details about the limits for Class 10.1.

List each vehicle on a separate line.

Date Bought	Cost of Vehicle	1 Class No.	2 Undepreciated Capital Cost at the Beginning of the Year	3 Cost of Acquisitions During the Year	4 Proceeds of Disposition During the Year	5 Base Amount for Capital Cost Allowance Claim (NOTE 2)	6 Rate %	7 Capital Cost Allowance for the Year (Column 5 X Column 6 or a lesser amount)	8 Undepreciated Capital Cost at End of the Year (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:**
- Enter the amount from Column 2 in Column 5 if you owned the vehicle in the previous year and still owned it at the end of the current year.
 - Enter 1/2 the amount from Column 3 in Column 5 if you bought the vehicle in the current year and still owned it at the end of the current year.
 - Enter 1/2 the amount from Column 2 in Column 5 if the vehicle was sold in the current year and you owned the vehicle at the end of the previous year.

If you sold a vehicle in the current year and **you do not** meet the condition in Note 2c, enter "nil" in Column 5.

NOTE 3: Enter "nil" in Column 8 for the year you sold or traded a vehicle since the recapture/terminal loss rules do not apply.