



# 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. The chapters we refer to below are from the guide.
- Please include a copy of this form with your income tax return.

## Expenses

Accounting and legal fees		
Advertising and promotion		
Allowable motor vehicle expenses (from line 16 below)		1
Food, beverages, and entertainment expenses (see Chapter 2 or 3, as applicable)		
Lodging	x 50% =	
Parking		
Supplies (e.g., postage, stationery, other office 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
<b>Add work-space-in-the-home expenses</b> (enter the lower amount of line 24 or 25 below)		
<b>Total expenses</b> (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 motor vehicle expenses you paid for:			
Fuel (gasoline, propane, oil)			5
Maintenance and repairs			6
Insurance			7
Licence 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 ( $\frac{\text{line 3}}{\text{line 4}}$ ) X 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 on line 11.			15
<b>Allowable motor vehicle expenses</b> (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 expenses (please specify)			21
Add lines 17 to 21	Subtotal		22
Subtract personal-use portion			23
	Subtotal		
Add amount carried forward from previous year			
	Subtotal		24
Enter your employment income			
Subtract the amount from line 2 above			
Subtotal (if negative, enter "0")	=		25
Work-space-in-the-home expenses available to use in future years (line 24 minus line 25; if negative, enter "0")			

## CAPITAL COST ALLOWANCE SCHEDULE (DEPRECIATION) FOR EMPLOYEES

- 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, enter "0")	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 lesser amount)	10 Undepreciated capital cost at the end of the year (Col. 5 - 9)
8							20%		
10							30%		

\* Class 8 includes musical instruments.

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

### Part B – Class 10.1

- See Chapter 7 of the *Employment Expenses* guide for details about the Class 10.1 limits.
- List each passenger vehicle on a separate line.

Date acquired	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**	6 Rate %	7 Capital cost allowance for the year (Col. 5 X 8, or a lesser amount)	8 Undepreciated capital cost at the end of the year (Col. 2 - 7, or Col. 3 - 7)***
		10.1					30%		
		10.1					30%		
		10.1					30%		
<b>TOTAL</b>									

- \*\* a. 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.
- b. Enter 1/2 of 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.
- c. Enter 1/2 of the amount from Column 2 in Column 5 if you sold the vehicle in the current year and you owned the vehicle at the end of the previous year.
- d. If you bought and sold a class 10.1 vehicle in the current year, enter "0" in Column 5.

\*\*\* Enter "0" in Column 8 for the year you sold or traded a class 10.1 vehicle, since the recapture and terminal loss rules do not apply.



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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
<b>Add work-space-in-the-home expenses</b> (enter the lower amount of line 24 or 25 below)		
<b>Total expenses</b> (enter this amount on line 229 of your income tax return)	=	

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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 ( line 3 / line 4 ) X 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 on line 11.			15
<b>Allowable motor vehicle expenses</b> (line 14 minus line 15)			16
Enter the amount from line 16 on line 1 in the "Expenses" area above			

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Subtract personal-use portion			23
	Subtotal		
Add amount carried forward from previous year			
	Subtotal		24
Enter your employment income			
Subtract the amount from line 2 above			
Subtotal (If negative, enter "0")			25
Work-space-in-the-home expenses available to use in future years (line 24 minus line 25; if negative, enter "0")			

**CAPITAL COST ALLOWANCE SCHEDULE  
(DEPRECIATION) FOR EMPLOYEES**

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**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, enter "0")	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 lesser amount)	10 Undepreciated capital cost at the end of the year (Col. 5 - 9)
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\* Class 8 includes musical instruments.

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

**Part B – Class 10.1**

- See Chapter 7 of the *Employment Expenses* guide for details about the Class 10.1 limits.
- List each passenger vehicle on a separate line.

Date acquired	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**	6 Rate %	7 Capital cost allowance for the year (Col. 5 X 8, or a lesser amount)	8 Undepreciated capital cost at the end of the year (Col. 2 - 7, or Col. 3 - 7)***
		10.1					30%		
		10.1					30%		
		10.1					30%		
<b>TOTAL</b>									

- \*\* a. 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.
- b. Enter 1/2 of 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.
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