



### CLAIM FOR MEALS AND LODGING EXPENSES

- Use this form if you are a **transport employee**, such as an employee of an airline, railway, bus, or trucking company.
- You complete **Parts 1 and 2**, and your employer completes **Part 3**.
- See the back of this form for details.
- If there is not enough space below, attach another sheet of paper. Keep receipts to support your claim in case we ask you for them.
- You do not have to send this form with your return. However, keep it in case we ask to see it later.

#### Part 1 – Employee information

Last name		First name				Social insurance number			
Period of employment during		From:		To:		Method used			
Year <input type="text"/>		Year <input type="text"/> Month <input type="text"/>		Year <input type="text"/> Month <input type="text"/>		Detailed <input type="checkbox"/> Simplified <input type="checkbox"/> Batching <input type="checkbox"/>			

#### Part 2 – Trip and expense summary

Number of		Average no. of hrs. per trip*	Home terminal	Away from home terminal	Service classification**	Meals purchased		Lodging	
Days	Trips					No.	Cost (in Canadian dollars)	No.	Cost (in Canadian dollars)
							\$		\$
Totals						<b>8523</b>		<b>9200</b>	

Total amount you paid for meals	_____ 1
Subtract the total repayments you received or will receive for any of these expenses	- _____ 2
Subtotal (line 1 minus line 2)	= _____ × 50% = _____ 3
Total amount you paid for lodging	_____ 4
Subtract the total repayments you received or will receive for any of these expenses	- _____ 5
Subtotal (line 4 minus line 5)	= _____ + _____ 6
<b>Allowable claim:</b> Add lines 3 and 6. Enter this amount on line 229 of your return.	= _____ 7

- Notes**
- \* Enter the average length of time you spent away from the municipality and metropolitan area (if there is one) where the employer's relevant establishment (home terminal) is located.
  - \*\* This applies only to claims that **railway employees** make. Enter your class of service (e.g., engineer, trainman, maintenance man, conductor, motorman, machine operator, maintenance-of-way employee).

#### Certification by employee

I certify that the above information is a true statement of the actual expenses I paid while I was away from my home terminal during  Year    .

Date \_\_\_\_\_ Signature \_\_\_\_\_

#### Part 3 – Employment information (to be completed by the employer)

- Is your company's principal business the transportation of goods, passengers, or both? Yes  No
- What is the name of the collective agreement that governs this employee's employment with your company?  
\_\_\_\_\_
- Are subsidized meals available to this employee? Yes  No  If yes, what is the cost to this employee? \$ \_\_\_\_\_
- a) Is the employee entitled to receive an allowance or repayment for:
 

• meals	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Amount \$	_____
• lodging	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Amount \$	_____
- b) How much of the allowance or repayment did you report on this employee's T4 slip? \$ \_\_\_\_\_

\_\_\_\_\_  
Name of employer (print)

\_\_\_\_\_  
Name of authorized person (print)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Signature of employer or authorized person

# Information for Transport Employees

## Employment conditions

You can deduct the cost of meals and lodging if you meet all the following conditions:

- You work for an airline, railway, bus, or trucking company, or any other employer whose principal business is the transport of goods, passengers, or both.
- You travel in vehicles your employer uses to transport goods or passengers.
- You **regularly** have to travel away from the municipality and the metropolitan area (if there is one) where your home terminal is located.
- You **regularly** incur meal **and** lodging expenses while travelling away from the municipality and the metropolitan area (if there is one) where your home terminal is located. This means that you must generally be away from home overnight in the performance of your duties.

If you do not meet these conditions, you still may be able to claim the cost of meals you incur in the year if you satisfy the conditions listed under the section called "Travelling Expenses" in Chapter 3 of guide T4044, *Employment Expenses*. In this situation, in addition to completing this form, you must also keep with your records, a completed copy of Form T2200, *Declaration of Conditions of Employment*, that has been signed by your employer. For more details regarding both sets of conditions, see Information Circular 73-21, *Claims for Meals and Lodging Expenses of Transport Employees*.

If your employer has repaid or will repay you for any part of your meal and lodging expenses, subtract from your claim the amount of the repayment. For information on meal allowances and subsidized meals, see Information Circular 73-21.

You can also deduct the cost of meals and lodging when you meet one of the following conditions:

- You work for a railway company as a telegrapher or station agent in a relief capacity, or you carry out maintenance and repair work for the railway company while working away from home.
- You are a railway employee who works away from the municipality and the metropolitan area (if there is one) where your home terminal is located. You also work at such a distant location that it is unreasonable for you to return daily to your home, where you support a spouse or common-law partner, or dependant related to you.

## Deductible expenses

Deductible expenses include any goods and services tax (GST) and provincial sales tax, or harmonized sales tax (HST) you paid on these expenses. You may be able to receive a rebate of the GST/HST you paid. We discuss this rebate in Chapter 9 of guide T4044, *Employment Expenses*.

## Meals

To calculate your meal expenses, use one of these methods:

**The detailed method** – The detailed method means that you have to keep a record book itemizing each expense. You also have to keep receipts to support the amount you deduct.

**The simplified method** – For 2003 and subsequent years, the simplified method is based on a daily meal rate of **\$15** for each meal. You do not have to keep receipts for your meals, but you have to keep a detailed list of the trips you take.

**The batching method** – When you are part of a work crew, such as on a train, your employer may provide you with cooking facilities. If you buy groceries and cook meals either by yourself or together, for 2003 and subsequent years, each person can claim up to **\$30** for each day. As long as you do not claim more than this amount, you do not have to keep receipts.

Under either the detailed or simplified method, you can claim one meal after every four hours from the departure time, to a maximum of three meals per day. For the purposes of calculating the maximum number of meals allowed, a day is considered to be a 24-hour period that begins at the departure time.

The most you can deduct for meal expenses is **50%** of your claim. For example, if you use the simplified method, which is based on a daily meal rate of \$15 per meal, the most you can deduct is \$7.50 (\$15 x 50%) for each meal.

## Lodging

You can deduct your lodging expenses. Keep receipts to support the amount you deduct.

## Trips to the United States

For 2003 and subsequent years, you can convert the meal and lodging expenses you incur while performing your duties as a transport employee in the United States into Canadian dollars. For example, if you are using the simplified method of reporting meal expenses, you are entitled to **\$15 US** per meal while in the United States. The most you can deduct for meal expenses is **50%** of your claim, just as it is for trips within Canada.

Calculate the total US dollar amount of meal and lodging expenses incurred in the United States and convert these two totals to Canadian dollars by multiplying them by the average annual conversion rate as determined by the Bank of Canada. You can contact us to get this conversion rate. Provide a summary of these trips to the United States in **Part 2 – Trip and expense summary** on the front of this form. Attach a more detailed list of these trips to this form.

## How to claim your expenses

Complete this form, and claim your meal and lodging expenses on line 229 of your return. Your employer has to sign the form. You do not have to send this form with your return. However, keep it in case we ask to see it later.

If you want more information about meal and lodging expenses, see Information Circular 73-21, *Claims for Meals and Lodging Expenses of Transport Employees*. If you still need help completing this form, please contact us by calling **1-800-959-8281**.