



CLAIM FOR MEALS AND LODGING EXPENSES

- Use this form if you are an **employee of a transport business**, such as an airline, railway, bus or trucking company, or **other transport employee**, as defined in Chapter 4 of Guide T4044, *Employment Expenses*, including, under proposed changes, a long-haul truck driver.
- You complete **Parts 1 and 2**, and your employer completes **Part 3**. For details, see Chapter 4 of Guide T4044, *Employment Expenses*.
- 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, but you should 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		Year	From: Year Month		To: Year Month		Method of calculation used			
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	Simplified <input type="checkbox"/> Detailed <input type="checkbox"/> Batching <input type="checkbox"/>			

Part 2A – Trip and expense summary not including eligible travel periods of long-haul truck drivers (attach a separate sheet if needed)

Number of		Average no. of hrs. per trip*	Home terminal	Away from home terminal	Service classification **	Meals bought		Lodging and showers	
Days	Trips					No.	Cost (in Canadian dollars)	No.	Cost (in Canadian dollars)
							\$		\$
Totals						(i)		(ii)	

Total amount you paid for meals from line (i) in Part 2A (above)	8523	\$ _____	1
Subtract the total amount you received or will receive for any of these expenses	-	\$ _____	2
Subtotal (line 1 minus line 2)	=	\$ _____	× 50% = \$ _____ 3
Total amount you paid for meals from line (iii) in Part 2B (below)	8528	\$ _____	4
Subtract the total amount you received or will receive for any of these expenses	-	\$ _____	5
Subtotal (line 4 minus line 5)	=	\$ _____	× 60% = \$ _____ 6
Total amount you paid for lodging from line (ii) in Part 2A (above)		\$ _____	7
Total amount you paid for lodging from line (iv) in Part 2B (below)	+	\$ _____	8
Subtotal (line 7 plus line 8)		\$ _____	9
Subtract the total amount you received or will receive for any of these expenses	-	\$ _____	10
Subtotal (line 9 minus line 10)	9200	\$ _____	+ \$ _____ 11
Allowable claim: Add lines 3, 6, and 11. Enter this amount on line 229 of your return.		\$ _____	12

Notes * Enter the average length of time you spent away from your employer's home terminal. The employer's **home terminal** is the employer's establishment to which you report for work.

** This applies only to claims that **railway employees** make. Enter your class of service (for example, engineer, maintenance worker, conductor, machine operator, maintenance-of-way employee).

Part 2B – Trip and expense summary for eligible travel periods of long-haul truck drivers (attach a separate sheet if needed)

Number of		Average no. of hrs. per trip*	Home terminal	Away from home terminal	Meals bought		Lodging and showers		
Days	Trips				No.	Cost (in Canadian dollars)	No.	Cost (in Canadian dollars)	
						\$		\$	
Totals						(iii)		(iv)	

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

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 Year

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Date _____

Signature _____

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

1. Is your company's main business the transportation of:
 - goods Yes No
 - passengers Yes No

2. What is the name of the collective agreement that governs this employee's employment with your company?

3. Is the employee ever required for his or her job to be away for at least 12 **consecutive** hours from the municipality and metropolitan area (if there is one) where the employee regularly reports to work? Yes No

4. a) Is the employee a long-haul truck driver? Yes No
- b) If **yes**, is the employee ever required for his or her job to be away for at least 24 **consecutive** hours from the municipality or metropolitan area (if there is one) where the employee regularly reports to work, and to travel at least 160 kilometres from the employer's establishment to which the employee regularly reports to work? Yes No

5. Are subsidized meals available to this employee? Yes No If **yes**, what is the total cost to this employee? \$ _____

6. a) Is the employee entitled to receive an allowance or repayment for:
 - meals Yes No Amount \$ _____
 - lodging Yes No Amount \$ _____
- b) How much of the allowance or repayment did you report on this employee's T4 slip? \$ _____

Certification by employer

I certify that the information provided in Part 3 is, to the best of my knowledge, correct and complete.

Name of employer (print)

Date

Telephone

Name of authorized person (print)

Signature of employer or authorized person

Employment conditions

You can claim the cost of meals and lodging (including showers) if you meet **all four** of the following conditions:

- you work for an airline, railway, bus or trucking company, or for any other employer whose main business is transporting 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 metropolitan area (if there is one) where your home terminal is located; and
- you regularly incur meal **and** lodging expenses while away from the municipality and metropolitan area (if there is one) where your home terminal is located. This means that you must generally be away from home overnight to do your job.

For information on meal allowances and subsidized meals, see Information Circular 73-21, *Claims for Meals and Lodging Expenses of Transport Employees*, and Guide T4044, *Employment Expenses*.

Even if you do not meet all of the above four conditions, you may still be able to claim the cost of meals you incur in the year. For example, you may be an employee whose main duty of employment is transporting goods, but your employer's main business is not transporting goods or passengers. If you satisfy the conditions listed under the section called "Travelling expenses" in Chapter 3 of Guide T4044, *Employment Expenses*, you will still qualify to use the simplified method of meal reporting described in Chapter 4 of the guide. For more details about both sets of conditions, see Information Circular 73-21.

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

- you work away from home for a railway company as a telegrapher or station agent in a relief capacity, or carrying out maintenance and repair work for the railway company; or
- you are a railway employee who works away from the municipality and 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 a dependant related to you.

Under proposed changes, meal and beverage expenses of long-haul truck drivers will be deductible at a higher rate than the 50% permitted for other transportation employees. During eligible travel periods, meal and beverage expenses incurred after March 18, 2007, will be deductible at a rate of **60%**.

You are a **long-haul truck driver** if you are an employee whose main duty of employment is transporting goods by way of driving a long-haul truck, whether or not your employer's main business is transporting goods, passengers, or both.

A **long-haul truck** is a truck or tractor that is designed for, and primarily used for, hauling freight, and has a gross vehicle weight rating of more than 11,788 kg.

An **eligible travel period** is a period during which you are away from your municipality or metropolitan area for at least 24 hours for the purpose of driving a long-haul truck that transports goods at least 160 kilometres from the employer's establishment to which you regularly report to work.