



### CLAIM FOR MEALS AND LODGING EXPENSES

- For use by a transport employee, such as an employee of an airline, railway, bus or trucking company.
- See the latest version of Information Circular 73-21 and the income tax guide called *Employment Expenses* for details.
- If there is not enough space below, attach another sheet of paper. You must be able to prove your claim with receipts if we ask you to.

**Employee information - To be completed by the employee**

Family or last name _____		Usual first name _____		Social insurance number _____			
Period of employment during 19 _____		From 19 _____	To 19 _____	Method used Detailed <input type="checkbox"/> Simplified <input type="checkbox"/> Batching <input type="checkbox"/>			

**Trip and expense summary - To be completed by the employee**

Days	Trips	Average No. of Hrs per Trip*	Home Terminal	Away from Home Terminal	Service Classification (railway employees only)	Meals Purchased		Lodgings	
						No.	Cost	No.	Cost
							\$		\$

Enter the total cost on line 1	\$	(1)	\$	(1)
Enter the total repayments you received or will receive for any of these expenses on line 2		(2)		(2)
Subtract line 2 from line 1 - Enter the result on line 3	\$	(3)	\$	(3)
Multiply line 3 under "Meals Purchased" by 80%***		X 80%		
Enter the result on line 4 under "Lodgings"	\$		\$	(4)
Allowable claim: Line 3 under "Lodgings" plus line 4 - Enter the total on line 5			\$	(5)

Transfer this amount to line 229 of your return

**Note:**

- \* The "Average No. of Hrs per Trip" is the average length of time you spent away from the municipality and metropolitan area, if there is one, where your home terminal is located.
- \*\* "Service Classification" applies only to claims made by **railway employees**. Enter your class of service such as engineer, trainman, maintenance man, conductor, motorman, machine operator, "maintenance of way" employee.
- \*\*\* The most you can claim for meals is 80% of the lower of the amount you paid and a reasonable amount in the circumstances. This limit applies to the detailed, simplified and batching methods.

**Certification by employee**

I \_\_\_\_\_ of \_\_\_\_\_  
(Print name) (Address)

certify that the above information is a true statement of the actual out-of-pocket expenses I paid while I was away from my home terminal during 19\_\_\_\_.

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

**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?  
\_\_\_\_\_
- a) Are subsidized meals available to this employee? Yes  No   
b) If yes, what is the cost to this employee? \$ \_\_\_\_\_
- 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 included in income has been reported on this employee's T4 slip? \$ \_\_\_\_\_

Name of employer \_\_\_\_\_ Signature of employer or authorized officer \_\_\_\_\_

Date \_\_\_\_\_ 19 \_\_\_\_\_ Telephone \_\_\_\_\_ Name (please print) \_\_\_\_\_