



Employment Expenses Checklist

Name _____

Signed T2200 Declaration of Employment Expenses, yes or no _____

For new clients only– please provide a copy of your previous year’s “T2125 – Summary of Business Income & Expenses” or please provide a copy of your previous year’s “T777 Summary of Employment Expenses”

You can deduct certain business expenses you paid to earn income only if your employer provides a signed T2200 Declaration of Employment Expenses and you did not receive an allowance for the expenses or if the allowance is included in your income.

Please do not submit your receipts but keep them for six years in case the CRA requests them. Only provide them if you require our bookkeeping services at a rate of \$90/hour.

General Expenses

- Accounting and Legal Fees _____
- Advertising and Promotion _____
- Food, beverages, entertainment _____
- Lodging _____
- Parking _____
- Office supplies (postage, stationery) _____
- Cell phone (business use only) _____
- Internet (business use only) _____
- Rent (office space) _____
- Other expenses (specify) _____
- Training and professional development _____
- Tradesperson tools (Max \$500)–attach list _____
- Apprentice mechanic tools – attach list _____
- Musical instruments – attach list _____
- Artists’ employment expenses – attach list _____

Business Use of Home Office

You can deduct workspace in your home only if you have to pay for these expenses under your employment contract. To qualify, the home office must be your primary (more than 50% of your time) place of work or, if not; one set aside exclusively for business and where you regularly meet clients and/or the space is used only to earn employment income. Meeting clients includes email and phone as well as in person meetings.

- Total square footage of home _____
- Total square footage of office _____
- Heat _____
- Internet _____
- Electricity _____
- Insurance (commission employees only) _____
- Repairs and maintenance _____
- Property taxes (commission employees only) _____
- Rent _____
- Other (i.e. water) _____

Car

Expenses

You can claim auto expenses only if this section is allowed on the T2200. You must track the annual KMs driven for employment purposes and the total annual KMs for the year. These figures are used to determine a percentage of the allowable expenses claimed but you must report the full year expenses (or period of employment) for the vehicle.

It is important that an automobile logbook be maintained to support the KM records should you be audited. If you are unable to track this for the entire year, you should at least track a representative period to establish a reasonable percentage. Please be aware that KMs driven from your home to your principal place of work are not claimable.

You must provide one of these forms for each vehicle used during the year. If one vehicle is switched for another and there is no overlapping use, you may combine operating expenses on one form.

Please provide purchase or lease documents for any vehicles acquired in the year.

Please provide sale documents or, if unavailable, amount of sale proceeds if disposed in year.

If you commence using a vehicle during the year that was previously owned, please provide the fair market value at time the income use commenced.

Make: _____ Model: _____ Year: _____
 When Purchased: _____ Purchase Price: _____ Leased: No Yes
 Model Sold: _____ When Sold: _____ Sale Price: _____

- Total kilometres driven in year _____
- Total kilometres driven to earn income _____
- Fuel _____
- Repairs and maintenance _____
- Insurance _____
- License and registration _____
- Parking _____
- Total lease payments if leased _____
- Total interest on money borrowed
to purchase vehicle _____

Employee & Partner GST/HST Rebate

In some cases, the employee can recover the GST/HST paid on certain expenses. This can be claimed if you have actually paid HST on the expenses AND if your employer is an HST registrant. This usually excludes financial institutions. To apply for the rebate, form GST370 needs to be filled out and signed by both employee and employer (we usually ask for the signed form if the CRA requests to see it). We also need the employer's HST/GST number. The GST/HST rebate becomes a deduction on the current year tax return but then needs to be included as income in the following year.

Employer HST/GST Number _____