

Income Tax Preparation Schedule – Commission & Employment Expenses

For _____ period _____ to _____
Name *yyyy-mm-dd* *yyyy-mm-dd*

Is the product your employer sells/provides taxable (GST)? Yes ☐ / No ☐

Have you received a T2200 "Declaration of Conditions of Employment" form? Yes ☐ / No ☐

Expenses	Salary	Commission
Motor Vehicle Expenses See separate schedule		
Accounting and Legal		
Food & Beverage		
Lodging		
Parking		
Supplies (<i>postage, stationary, office supplies</i>)		
Advertising and Promotion (<i>other than food and beverage</i>)	N/A	
Entertainment (<i>other than food and beverage</i>)	N/A	
Other		
.....		

Home Office Expenses

Area of home used for workspace		
Total area of home		
Electricity and water		
Maintenance		
Insurance	N/A	
Property Taxes	N/A	
Other		
.....		

Employees ~ To qualify for home office expenses, the space must be:

- used by the individual principally (more than 50% of the time) performs the office or employment duties, or
- used exclusively during the period to which the expenses relate to earn income from the office or employment and, on a regular and continuous basis, for meeting customers or other persons in the ordinary course of performing the office or employment duties

Employees and commissioned salespersons claiming expenses require an employer authorized T2200 Conditions of Employment form & a GST 370 Employee and Partner GST/HST Rebate Application with business number if your employer charges GST on sales.

If in doubt provide detail or ask!

Employees and commissioned salespersons claiming expenses will require the following applicable forms:

Form T2200, Declaration of Conditions of Employment

If you are deducting employment expenses, your employer will have to complete and sign Form T2200.

Form GST370, Employee and Partner GST/HST Rebate

If your employer charges GST/HST on services or materials and you are deducting expenses from your employment income on your return, you may be able to claim a rebate of the GST/HST you paid on these expenses, your employer will have to complete and sign Form GST370

Form TL2, Claim for Meals and Lodging Expenses

Form TL2 is used by transport employees, such as employees of airline, railway, bus, or trucking companies, as well as other transport employees

Deductible Expenses

Employee & Commissioned Employee Expenses

- Accounting fees
 - Reasonable accounting fees for preparing and filing your tax return.
- Legal fees to collect salary or wages
- Motor vehicle expenses
 - Fuel
 - Maintenance and repairs
 - Insurance and license
 - Capital cost allowance
 - Eligible interest and leasing costsDetermined by the proportion of business mileage supported by a log book
- Travel expenses
 - Including food, beverage, lodging, fares and related expenses required but not reimbursed by the employer
 - Food and beverage at 50% if your employer requires you to be away for at least 12 consecutive hours from the location where you normally report to work.
- Parking costs
 - Not including daily or monthly costs at your place of employment
- Supplies
 - Supplies including stationery, stamps, toner, ink cartridges, street maps, and directories and not including briefcases or calculators
- Telecommunications
 - Basic rate for your home telephone is personal whereas your business long distance and business features are allowed
 - The cellphone and internet should be proportioned business versus personal.
- Salary Expenses
 - Salary costs for an assistant or substitute if required in the contact with no reimbursement.

• Office Rent

- Cost to rent an office if it is under contract with no reimbursement.

Commissioned Employee Expenses Only

- Advertising and Promotion
 - Expenses including amounts paid for marketing, business cards, promotional gifts and advertisements.
 - Expense of entertaining clients for business purposes at 50% including food, beverage, tips, tickets, and entrance fees to entertainment or sporting events.
 - Room rentals and private boxes at sport facilities for promotional purposes.
- Licences
 - Annual licence and membership fees directly related to your employment.
- Bonding premiums
 - Bonding and liability insurance premiums.
- Leased Equipment
 - Computer, cell phone or other equipment proportioned for business use.
- Training Costs
 - Required professional development courses and training required to maintain, upgrade and update skills relating to employment.
- Limitation
 - Commissioned expenses will be limited to commissions earned

If in doubt provide detail or ask!