



Truong Tax and Accounting Services Ltd.

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EMPLOYMENT EXPENSES WORKSHEET – Salaried & Commission Employees

Taxpayer name _____ Tax year _____

The employer must provide you with a completed and signed Form **T2200, Declaration of Conditions of Employment**, which should indicate which expenses you were required to pay. Generally, you must keep your records for six years from the end of the taxation year to which they relate (S 230 ITA) in the event of a review or an audit by the Canada Revenue Agency (CRA). Some of the following items might not be applicable to your situation.

Shareholder - Employees Claiming Employment Expenses

When you are an employee and also a shareholder, you must satisfy two key conditions before you can deduct employment expenses:

1. The expenses were incurred as part of your employment duties, and not as a shareholder, and
2. You were required to pay for the expenses yourself as part of your employment duties.

Employment Expenses

Travel	_____
Parking	_____
Supplies (office supplies, stationery, postage)	_____
Telephone	_____
Salaries paid to an assistant	_____
Home office expenses (from d next page)	_____
Vehicle expenses (from h next page)	_____
Accounting and legal fees (commission employee)	_____
Advertising and promotion (commission employee)	_____
Food, beverages, and entertainment expenses, 50% (commission employee)	_____
Total	=====



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Home Office Expenses

Square footage of office space	_____	a
Total square footage of home	_____	b
Rent		_____
Electricity, heat, water		_____
Minor repairs and maintenance		_____
Insurance (commission employee)		_____
Property taxes (commission employee)		_____
Total		c _____
Eligible portion of home office expenses $((a/b)*c)$		d _____

Vehicle Expenses

Year, make and model of motor vehicle _____

Kilometres driven in the tax year to earn employment income	_____	e
Total kilometres driven in the tax year	_____	f

(A log book must be kept for the above kilometres)

Purchase price _____ Date of purchase _____

Fuel (gas, propane, oil)		_____
Repairs and maintenance		_____
Insurance		_____
Licence and registration		_____
Interest expense on money borrowed to purchase car		_____
Capital cost allowance (calculation)		_____
Other (specify)		_____
Total		g _____
Eligible portion of vehicle expenses $((e/f)*g)$		h _____