



## STATEMENT OF EMPLOYMENT EXPENSES

**NOTE:** In this form, the text inserted between square brackets represents the regular print information.

Guide T4044, "Employment Expenses", has information to help you complete this statement and the schedule on page 8 [the back]. The chapters we refer to below are chapters in the guide.

Include a copy of this form with your return.

### Expenses

Accounting and legal fees

8862

Advertising and promotion

8520

Allowable motor vehicle expenses  
(from line 16 on page 5 [below] )

9281

1

continue on next page →

Food, beverages, and entertainment expenses  
(see Chapter 2 or 3, as applicable)

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 × 50% = \_\_\_\_\_

Lodging

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Parking

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Supplies (for example, postage, stationery, other office supplies)

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Other expenses (please specify)

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Tradesperson's tools expenses (see Chapter 7)

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Apprentice mechanic tools expenses  
(see Chapter 7)

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Musical instrument expenses  
(see "Part 2" in Chapter 6)

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Capital cost allowance for musical instruments  
(see "Part A" on page 8 [the back] of this form)

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<b>8523</b>		
<b>9200</b>		
<b>8910</b>		

<b>8810</b>		
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<b>9270</b>		
<b>1770</b>		

<b>9131</b>		
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<b>1776</b>		
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<b>1777</b>		
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Artists' employment expenses  
(see "Part 1" in Chapter 6)

<b>9973</b>		
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Subtotal

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2

**Add** work-space-in-the-home expenses  
(enter the lower amount of line 24 or 25  
on pages 6 and 7 [below] )

<b>9945</b>		
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**Total expenses**

(enter this amount on line 229 of your return)

<b>9368</b>		
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**Calculation of allowable motor vehicle expenses**

Enter the kilometres you drove in the tax year  
to earn employment income

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3

Enter the total kilometres you drove in the tax year

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4

Enter the motor vehicle expenses you paid for:

Fuel (gasoline, propane, oil)

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5

Maintenance and repairs

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6

Insurance

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7

Licence and registration

		8
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Capital cost allowance  
(see schedule on page 8 [the back] )

		9
--	--	---

Interest (see "Interest expense" in Chapter 8)

		10
--	--	----

Leasing (see "Leasing costs" in Chapter 8)

		11
--	--	----

Other expenses (please specify)

		12
--	--	----

**Add** lines 5 to 12

		13
--	--	----

Employment-use portion

$$\left( \frac{\text{line 3}}{\text{line 4}} \right)$$

**×** line 13 =

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		14
--	--	----

Enter the total of all rebates, motor vehicle allowances, and repayments for motor vehicle expenses you received that are not included in income. Do not include any repayments you used to calculate your leasing costs on line 11.

		15
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**Allowable motor vehicle expenses**  
(line 14 minus line 15)

		16
--	--	----

Enter the amount from line 16 on line 1 in the "Expenses" area on page 1 [above].

**Calculation of work-space-in-the-home expenses**

Electricity, heat, and water

		17
--	--	----

Maintenance

		18
--	--	----

Insurance (commission employees only)

		19
--	--	----

Property taxes (commission employees only)

		20
--	--	----

continue on next page →

Other expenses (please specify)

**Add** lines 17 to 21 Subtotal

**Subtract** personal-use portion

Subtotal

**Add** amount carried forward from previous year

Subtotal

		21
		22
		23



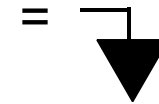
		24
--	--	----

Enter your employment income

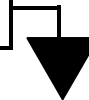
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**Subtract** the amount from line 2 on page 3 [above] as well as any amount from line 207 and line 212 of your return that relates to this income


Subtotal (if negative, enter "0")



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25

Work-space-in-the-home expenses available to use in **future** years (line 24 **minus** line 25; if negative, enter "0")

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## CAPITAL COST ALLOWANCE (DEPRECIATION) SCHEDULE FOR EMPLOYEES

For information to help you complete this schedule, see the section called "How to calculate capital cost allowance" in Chapter 9 of Guide T4044, "Employment Expenses".

### Part A – Classes 8 and 10

1 Class no. *	2 Undepreciated capital cost at the beginning of the year **		3 Cost of acquisitions during the year	
8				
10				



<b>4</b> Proceeds of disposition during the year		<b>5</b> Undepreciated capital cost after acquisitions and dispositions (col. 2 + 3 - 4)		<b>6</b> Adjustments for current-year acquisitions (1/2 × (col. 3 - 4)) (if negative, enter "0")	

<b>7</b> Base amount for capital cost allowance claim (col. 5 - 6)		<b>8</b> Rate %	<b>9</b> Capital cost allowance (CCA) for the year (col. 7 × 8, or a lesser amount)		<b>10</b> Undepreciated capital cost at the end of the year (col. 5 - 9)	
		<b>20 %</b>				
		<b>30 %</b>				

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- \* Class 8 includes musical instruments. Class 10 includes all vehicles that meet the definition of a motor vehicle, except for a passenger vehicle included in Class 10.1 (see "Part B" on page 11 [below] ).
- \*\* This amount must be reduced by the portion of any goods and services tax/harmonized sales tax (GST/HST) rebate received in the year that relates to CCA on the vehicle or musical instrument.

## Part B – Class 10.1

- For details about the Class 10.1 limits, see Chapter 9 of Guide T4044, "Employment Expenses".
- List each passenger vehicle on a separate line.

Date acquired	Cost of vehicle		1 Class no.	2 Undepreciated capital cost at the beginning of the year *	
			10.1		
			10.1		

\* This amount must be reduced by the portion of any GST/HST rebate received in the year that relates to CCA on the vehicle.

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<b>3</b> Cost of acquisitions during the year		<b>4</b> Proceeds of disposition during the year		<b>5</b> Base amount for capital cost allowance claim **	

<b>6</b> Rate %	<b>7</b> Capital cost allowance (CCA) for the year (col. 5 × 6, or a lesser amount)		<b>8</b> Undepreciated capital cost at the end of the year (col. 2 – 7, or col. 3 – 7) ***	
<b>30 %</b>				
<b>30 %</b>				

**TOTAL**

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- \*\* a. Enter the amount from column 2 in column 5 if you owned the vehicle in the previous year and still owned it at the end of the current year.
  - b. Enter 1/2 of the amount from column 3 in column 5 if you bought the vehicle in the current year and still owned it at the end of the current year.
  - c. Enter 1/2 of the amount from column 2 in column 5 if you sold the vehicle in the current year and you owned the vehicle at the end of the previous year.
  - d. If you bought and sold a Class 10.1 vehicle in the current year, enter "0" in column 5 for that vehicle.
- \*\*\* Enter "0" in column 8 for the year you sold or traded a Class 10.1 vehicle, since the recapture and terminal loss rules do not apply.

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