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To assist in the preparation of your Personal Income Tax Return, please complete this form and attach all supporting documentation.

Name _____ Year _____

T2200 Declaration of Conditions of Employment(required in order to deduct employment expenses)

TL2E Claim for Meals and Lodging Expenses(for transport employees only)

Employer's GST/HST number (to claim employee GST rebate) _____

Have you been reimbursed for any expenses? Y / N (If yes, explain below for what and how much)

_____ \$ _____
 _____ \$ _____

Employment Expenses

Non-commission employees (T2200 required)	Costs
Food & beverages (required to be away for over 12 consecutive hrs)	
Lodging	
Supplies (eg. postage, stationery, other office supplies but NOT equipment)	
Long distant calls / cell phone charges(reasonable airtime expenses)	
Office rent (non-home-office)	
Salaries (paid for an assistant)	

Commission employees only	Costs
Accounting and legal fees	
Advertising and promotion	
Food & beverages (required to be away for over 12 consecutive hrs)	
Entertainment (cost of entertaining clients)	
Lodging	
Supplies (eg. postage, stationery, other office supplies but NOT equipment)	
Long distant calls / cell phone charges(reasonable airtime expenses)	
Annual license fees	
Lease costs (computers, printers, fax machines)	
Salaries (paid for an assistant)	
Office rent (non-home-office)	
Training costs	
Travel fare (airline, bus, or train ticket)	
Other expenses (please specify)	

Specialty	Costs
Tradesperson's tools expenses	
Apprentice mechanic tools expenses	
Musical instrument expenses	
Artists' employment expenses	

Use of Personal Vehicle to Earn Business Income

Vehicle description (year, make, model) _____

Vehicle - Owned

Purchase price _____
 Date of purchase _____
 Current value vehicle _____

Vehicle - Leased

Date lease starts _____
 Date lease ends _____
 Manufacturer's list price _____

Vehicle expenses repayments received from employer that are not included in income

Percentage of vehicle used to earn income %
Kms driven to earn income / Total kms driven in the year

	Costs 100%
Auto: Fuel	
Auto: Interest on vehicle financing	
Auto: Insurance	
Auto: License and registration	
Auto: Maintenance and repairs (Air Care)	
Auto: Lease payments	
Auto: Other (specify)	
Auto: Business parking	

Did you **sell or trade-in** your vehicle during the year? Y / N

If your vehicle was **leased, purchased or sold** in the year, please provide all documents.

- NOTE:** 1) For vehicle travel to be a **deductible** expense, the C.R.A requires that you maintain a **mileage log** recording your mileage for business purposes (be sure to keep a record of the odometer reading of your vehicle at the start and end of the year).
 2) C.R.A. considers travel to and from your home and normal place of work to be **personal travel**.

Use of Home-Office to Earn Business Income

Percentage of home used for office %
Sq. ft. of home used for office / Total sq. ft. of home

	Costs 100%
Heat (Gas)	
Electricity (BC Hydro)	
Insurance (commision employee only)	
Property taxes (commision employee only)	
Rent	
Strata fees	
Water / Sewage / Garbage collection	
Other (specify)	

- NOTE:** You may only claim expenses for using part of your home as a place of business if either your home office is:
- the place where you principally (more than 50% of the time) perform 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.

In the event of an audit, the onus of proof is on the taxpayer; unsupported claims may be denied.
 All expenses should be totalled from actual receipts that can be presented to the C.R.A. on request.
 You must keep your records for six years from the date your return is assessed (not the date it was filed).