



## Statement of Employment Expenses

Guide T4044, Employment Expenses, has information to help you complete this statement and the schedule on page 3. 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		<b>8862</b>	
Advertising and promotion		<b>8520</b>	
Allowable motor vehicle expenses (from line 16 below)		<b>9281</b>	1
Food, beverages, and entertainment expenses (see Chapter 2 or 3, as applicable)	× 50% =	<b>8523</b>	
Lodging		<b>9200</b>	
Parking		<b>8910</b>	
Supplies (for example, postage, stationery, other office supplies)		<b>8810</b>	
Other expenses (please specify)		<b>9270</b>	
Tradesperson's tools expenses, up to a maximum of \$500 (see Chapter 7)		<b>1770</b>	
Apprentice mechanic tools expenses (see Chapter 7)		<b>9131</b>	
Musical instrument expenses (see "Part 2" in Chapter 6)		<b>1776</b>	
Capital cost allowance (CCA) for musical instruments (see "Part A" on the back of this form)		<b>1777</b>	
Artists' employment expenses (see "Part 1" in Chapter 6)		<b>9973</b>	
	Subtotal		2
<b>Add</b> work-space-in-the-home expenses (enter the lower amount of line 24 or 25 below)		<b>9945</b>	
<b>Total expenses</b> (enter this amount on line 22900 of your return)		<b>9368</b>	

### Calculation of allowable motor vehicle expenses

Enter the make, model and year of motor vehicle used to earn employment income			
Enter the kilometres you drove in the tax year to earn employment income			3
Enter the total kilometres you drove in the tax year			4
Enter the motor vehicle expenses you paid for:			
Fuel (gasoline, propane, oil)			5
Maintenance and repairs			6
Insurance			7
Licence and registration			8
Capital cost allowance (see schedule on the back)			9
Interest (see "Interest expense" in Chapter 8)			10
Leasing (see "Leasing costs" in Chapter 8)			11
Other expenses (please specify)			12
<b>Add</b> lines 5 to 12			13
Employment-use portion (line 3 / line 4) × line 13 =			14
Enter the total of all rebates, motor vehicle allowances, and reimbursements 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. (see "Allowable Motor Vehicle Expenses" in Chapters 2 and 3)			15
<b>Allowable motor vehicle expenses</b> (line 14 minus line 15)			16
Enter the amount from line 16 on line 1 in the "Expenses" area 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
Other expenses (please specify)				21
<b>Add</b> lines 17 to 21	Subtotal			22
<b>Subtract</b> personal-use portion				23
	Subtotal			
<b>Add</b> amount carried forward from previous year				
	Subtotal		▶	24
Enter your employment income				
<b>Subtract</b> the amount from line 2 as well as any amount from line 20700 and line 21200 of your return that relates to this income				
Subtotal (if negative, enter "0")		=	▶	25
Work-space-in-the-home expenses available to use in <b>future</b> years (line 24 <b>minus</b> line 25; if negative, enter "0")				

## Capital cost allowance (depreciation) schedule for employees

For information to help you complete this schedule and for details about the Class 10.1 limits, see Guide T4044, Employment Expenses.

### Part A – Classes 8, 10, 54 and 55

1 Class number *	2 Undepreciated capital cost (UCC) at the start of the year **	3 Cost of additions in the year	4 Cost of additions from column 3 which are AIIP or zero-emission vehicle (ZEV) (new property must be available for use before 2024) See note 1 below	5 Proceeds of dispositions in the year	6 UCC after additions and dispositions (col. 2 <b>plus</b> col. 3 <b>minus</b> col. 5)	7 Proceeds of dispositions available to reduce additions of AIIP and ZEV (col. 5 <b>minus</b> col. 3 <b>plus</b> col. 4). If negative, enter "0"	8 UCC adjustment for current-year additions of AIIP and ZEV (col. 4 minus col. 7) multiplied by the relevant factor. If negative, enter "0". See note 2 below	9 Adjustment for current-year additions subject to the half year- rule $1/2 \times$ (col. 3 <b>minus</b> col. 4 <b>minus</b> col. 5). If negative, enter "0."	10 Base amount for CCA (col. 6 <b>plus</b> col. 8 <b>minus</b> col. 9)	11 CCA Rate %	12 CCA for the year (col. 10 <b>multiplied by</b> col. 11 or a lower amount)	13 UCC at the end of the year (col. 6 <b>minus</b> col. 12)
<b>8</b>										<b>20%</b>		
<b>10</b>										<b>30%</b>		
<b>54</b>										<b>30%</b>		
<b>55</b>										<b>40%</b>		

Continued on the next page

\* 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"). Class 54 and 55 are for zero-emission vehicles purchased after March 18, 2019. For more information on zero-emission vehicles, see Guide T4044.

\*\* 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.

Note 1: Columns 4, 7, and 8 apply only to the accelerated investment incentive properties that became available for use in 2018. See Regulation 1104(4) for the definition of accelerated investment incentive property (AIIP) which may apply to certain additions acquired after November 20, 2018. These columns will also be used for zero-emission vehicles purchased after March 18, 2019.

Note 2: The relevant factor for properties available for use before 2024 are  $2 \frac{1}{3}$  (class 54),  $1 \frac{1}{2}$  (class 55) for zero-emission vehicles and 0.5 for the remaining accelerated investment incentive properties.

For more information on accelerated investment incentive, go to [canada.ca/taxes-accelerated-investment-income](https://canada.ca/taxes-accelerated-investment-income).

**Part B – Class 10.1 (list each passenger vehicle on a separate line)**

Date acquired (yyyy-mm-dd)	Cost of vehicle	1 Class number	2 Undepreciated capital cost (UCC) at the start of the year *	3 Cost of additions in the year	4 Proceeds of dispositions in the year	5 Base amount for CCA **	6 CCA Rate %	7 CCA for the year (col. 5 multiplied by col. 6 or a lower amount)	8 UCC at the end of the year (col. 2 minus col. 7 or col. 3 minus col. 7) ***
		<b>10.1</b>					<b>30%</b>		
		<b>10.1</b>					<b>30%</b>		
		<b>10.1</b>					<b>30%</b>		
<b>TOTAL</b>									

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

\*\* 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. If the vehicle is **not** AIPP, 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.  
 If the vehicle is AIPP, enter 3/2 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.

See the privacy notice on your return.