



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 [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	8862		
Advertising and promotion	8520		
Allowable motor vehicle expenses (from line 16 on page 5 [below])	9281		1

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

× 50% =

8523

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Lodging

9200

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Parking

8910

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

8810

--	--

Other expenses (please specify)

9270

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Tradesperson's tools expenses, up to a
maximum of \$500 (see Chapter 7)

1770

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Apprentice mechanic tools expenses
(see Chapter 7)

9131

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

1776

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

1777

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Artists' employment expenses
(see "Part 1" in Chapter 6)

9973

Subtotal

2

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

9945

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Total expenses (enter this amount on
line 22900 of your return)

9368

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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

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3

continue on next page →

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

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8

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

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9

Interest (see "Interest expense"
in Chapter 8)

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10

Leasing (see "Leasing costs"
in Chapter 8)

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11

Other expenses
(please specify)

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12

Add lines 5 to 12

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13

Employment-use portion $\left(\begin{array}{l} \text{line 3} \\ \text{line 4} \end{array} \right) \times \text{line 13} =$

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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)

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15

Allowable motor vehicle expenses
(line 14 minus line 15)


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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
Other expenses (please specify)			21
Add lines 17 to 21	Subtotal		22
Subtract personal-use portion			23
	Subtotal		
Add amount carried forward from previous year			
	Subtotal		
			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 20700 and line 21200 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 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	
8				
10				
54				
55				



4	5	
Cost of additions from column 3 which are AIP or zero-emission vehicle (ZEV) (new property must be available for use before 2024) See note 1 on page 12 [below]	Proceeds of dispositions in the year	

* 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

<p style="text-align: center;">6</p> <p style="text-align: center;">UCC after additions and dispositions (col. 2 plus col. 3 minus col. 5)</p>	<p style="text-align: center;">7</p> <p style="text-align: center;">Proceeds of dispositions available to reduce additions of AIP and ZEV (col. 5 minus col. 3 plus col. 4). If negative, enter "0"</p>	

<p style="text-align: center;">8</p> <p>UCC adjustment for current-year additions of AIPP and ZEV (col. 4 minus col. 7) multiplied by the relevant factor. If negative, enter "0". See note 2 on page 13 [below]</p>		<p style="text-align: center;">9</p> <p>Adjustment for current-year additions subject to the half year-rule $1/2 \times$ (col. 3 minus col. 4 minus col. 5). If negative, enter "0."</p>

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10		11	12		13	
Base amount for CCA (col. 6 plus col. 8 minus col. 9)		CCA Rate %	CCA for the year (col. 10 multiplied by col. 11 or a lower amount)		UCC at the end of the year (col. 6 minus col. 12)	
		20%				
		30%				
		30%				
		40%				

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 1/3 (class 54), 1 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.

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 *
		10.1	
		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.

3 Cost of additions in the year	4 Proceeds of dispositions in the year	5 Base amount for CCA **	6 CCA Rate %
			30%
			30%
			30%

- ** 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.



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) ***
TOTAL	

*** 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.