

**FORMS NEEDED: T2200 – Declaration of Conditions of Employment – If claiming expenses
TL2 – Claim for Meals and Lodging Expenses – Transport Employees
GST370 – Employee & Partner GST/HST Rebate – if claiming a rebate on expenses paid**

Expenses

- Accounting and legal fees
- Advertising and promotion
- Food, beverages, and entertainment expense
- Lodging
- Parking
- Office supplies (postage, stationery, other office supplies)
- Other expenses (employment use of cell phone, long distance calls for employment purposes, etc.)

Motor Vehicle Expenses

- Make/Model/Year of vehicle
- Value of the vehicle at the beginning of year
- Kilometres driven in the fiscal period for business/employment income
- Total kilometres driven in the fiscal period
- Fuel and oil
- Maintenance and repairs
- Insurance
- Licence and registration
- Interest on loan
- Leasing info
- Other expenses
- Any Reimbursements

Work-space-in-the-home Expenses

- sq. ft of office space
- sq. ft of house
- Rent
- Electricity, heat, water or the utility portion of Condo fees
- Maintenance – minor repairs, cleaning supplies, light bulbs, paint, etc.
- office Supplies – stationery items, pens, folders, sticky notes, postage, ink cartridges, etc.
- employment use of basic cell phone service plan
- Long distance calls for employment purposes
- Home Internet access fees
- Property taxes – only if earned commissioned
- Insurance - only if earned commissioned
- lease of cell phone, computer, laptop, tablet, fax machine etc. reasonably relates to earning commission income