

Employment Expense Checklist

To assist in the preparation of your Personal Income Tax Return, please complete this form and attach the supporting documentation. Please sort your receipts by category. Optional - attach a calculator tape to the expenses.

In the event of an audit, the onus of proof is on the taxpayer; unsupported claims may be denied.

For information on Audits, refer to [Understanding Tax: Audits](#).

Name _____

Employment Information

- T2200 Declaration of Conditions of Employment (required to deduct employment expenses)
- TL2E Claim for Meals and Lodging Expenses (transport employees only)

Expenses

- | | |
|---|---|
| <input type="checkbox"/> Accounting and legal | <input type="checkbox"/> Licence fees |
| <input type="checkbox"/> Advertising, promotion, gifts | <input type="checkbox"/> Parking |
| <input type="checkbox"/> Cellphone airtime | <input type="checkbox"/> Supplies |
| <input type="checkbox"/> Food and beverages (travel and conference meals) | <input type="checkbox"/> Training |
| <input type="checkbox"/> Food, beverages, entertainment of clients | <input type="checkbox"/> Travel and lodging |
| <input type="checkbox"/> Leases (computer, cell, office equipment) | |

Auto Expenses

New CRA Policy Without an auto log, CRA will disallow all auto expenses.

Recommendation Use a mileage app to track your business mileage.

For further information on Auto Logs, refer to [Auto Expenses](#).

Km driven for employment purposes _____ Total km driven (Jan 1–Dec 31) _____

Description of vehicle, Year, Make, Model _____

Was a new vehicle acquired or sold in the year? Y N (If YES, please provide documents)

Was an allowance received? Y N (If YES, provide details) \$ _____

- | | |
|---|---|
| <input type="checkbox"/> Fuel | <input type="checkbox"/> Maintenance and repairs (including Air Care) |
| <input type="checkbox"/> Insurance (include copies of policies, Jan 1–Dec 31) | <input type="checkbox"/> Interest (include loan documents) |
| <input type="checkbox"/> Lease costs (include documents) | <input type="checkbox"/> Parking (estimate meter parking) |

Work-Space-In-Home

Square feet used for workspace _____ Total square feet of home _____

Non-commission employees

Utilities (Hydro, heat, and water) _____ Strata fees \$ _____

Maintenance _____ Other \$ _____

Commission employees only

Insurance _____ Property taxes _____

Keeping Records

Generally you must keep your records for six years from the end of the taxation year to which they relate.

For more information about keeping records, refer to [Understanding Tax: Record Retention](#).