

# STATEMENT OF EMPLOYMENT EXPENSES

- Guide T4044, *Employment Expenses*, has information to help you complete this statement. 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 below)	9281		1
Food, beverages, and entertainment expenses (see Chapter 2 or 3, as applicable)	8523	x 50% =	
Lodging	9200		
Parking	8910		
Supplies (e.g., postage, stationery, other office supplies)	8810		
Other expenses (please specify)	9270		
Tradesperson's tools expenses (see Chapter 7)	1770		
Apprentice mechanic tools expenses (see Chapter 7)	9131		
Musical instrument costs (see "Part 2" in Chapter 6)	1776		
Capital cost allowance for musical instruments (see "Part A" on this form)	1777		
Artists' employment expenses (see "Part 1" in Chapter 6)	9973		
	<b>Subtotal</b>		<b>2</b>
Add work-space-in-the-home expenses (enter the lower amount of line 24 or 25 below)	9945		
<b>Total expenses</b> (enter this amount on line 229 of your return)	<b>9368</b>		

## Calculation of Allowable Motor Vehicle Expenses

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		9	
Interest (see "Interest expense" in Chapter 8)		10	
Leasing (see "Leasing costs" in Chapter 8)		11	
Other expenses (Please specify)		12	
<b>Add lines 5 to 12</b>		<b>13</b>	
Employment-use portion ( $\frac{\text{Line 3}}{\text{Line 4}}$ ) X Line 13 =			14
Enter the total of all rebates, motor vehicle allowances, and repayments 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.			15
<b>Allowable motor vehicle expenses</b> (line 14 minus line 15)			<b>16</b>
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 lines 17 to 21</b>	<b>Subtotal</b>		22
<b>Subtract personal-use portion</b>			23
	<b>Subtotal</b>		
<b>Add amount carried forward from previous year</b>			
	<b>Subtotal</b>		<b>24</b>
Enter your employment income			
<b>Subtract</b> the amount from line 2 above as well as any amount from line 207 and line 212 of your return that relates to this income.			
Subtotal (if negative, enter "0")			25
<b>Work-space-in-the-home expenses available to use in future years</b> (line 24 minus line 25; if negative, enter "0")			