

Employment expenses

Employees earning a salary

	GST	Taxable	HST	Non Eligible	Total	
Allowable motor vehicle expenses						
Food and beverages						
Less non-deductible (50%)						
Lodging						
Parking						
Supplies (postage, stationery, other office supplies)						
Subtotal						1
CCA and interest on a motor vehicle						
Subtotal						2

Employees earning commission income

	GST	Taxable	HST	Non Eligible	Total	
Accounting and legal fees						
Advertising and promotion						
Entertainment						
Less non-deductible (50%)						
Amount from line 1						
Subtotal						3
Commission income						4
Lesser of line 3 or line 4						5
CCA and interest on a motor vehicle						6
Total (line 5 plus line 6)						7

Work-Space-in-the-Home Expenses

	GST	Taxable	HST	Non Eligible	Total	
Area of home used for workspace						
Total area of home						
Electricity and water						
Maintenance						
Insurance (commission employees only)						
Property taxes (commission employees only)						
Other expenses						
Subtotal						
Subtract personal-use portion						
				Subtotal		
Add amount carried forward from previous year				Subtotal		8
Employment income						
Subtract amount from the other employment expenses claimed						
Subtotal						9
Lesser of line 8 or line 9						10
Work-space-in-the-home expenses available to use in future years						

Motor vehicle expenses (Employment)

Motor vehicle expenses summary

	# 1	# 2	# 3	# 4	Total
Allowable expenses					
Interest					
Capital cost allowance					
Allowable motor vehicle expenses					

Calculation of allowable motor vehicle expenses

Description of automobile _____

Enter the kilometres driven in the tax year to earn employment income _____ 1
 Enter the total kilometres you drove in the tax year _____ 2 ▶ _____ %

	Taxable		Non Eligible		
	GST	HST			
Fuel (gasoline, propane, oil)					3
Maintenance and repairs					4
Insurance					5
License and registration					6
Leasing					7
					8
Subtotal					9
Multiply line 9 by _____ %					10
Reimbursements (Note)					11
Allowable expenses (Line 10 minus line 11)				=	12
Interest					13
Capital cost allowance					14
Allowable motor vehicle expenses					
Add lines 12, 13, and 14					15

Note: Where an employee receives a reasonable allowance to cover particular motor vehicle expenses, this allowance does not represent a reimbursement. Please also note that a reasonable allowance is excluded from income under subparagraph 6(1)(b)(vii.1) of the Income Tax Act and these motor vehicle expenses should not be entered in T777Auto.