



Employment/Commission Expense Worksheet

If you were eligible to deduct employment expenses as an employee/commissioned salesperson, please provide us with the following information to assist in preparing your tax returns:

- Signed copy of Form T2200 from your employer
- Summary below and/or receipts of all expenses incurred during the year for purposes of employment
- Details of home office expenses if you use it for employment purposes
- Details of vehicle expenses if used for employment purposes
- Details on any reimbursements received from your employer, if any
- If a tradesperson, are you an apprentice mechanic? Y / N

Home office and vehicle expense worksheets are available on our website. Note that home office and vehicle expenses can only be claimed if they are a condition of your employment and indicated as such on Form T2200.

	Employee	Commissioned
Advertising and promotion	N/A	\$
Food and beverages (@ 100%)	\$	
Entertainment (@ 100%)	N/A	
Lodging		
Parking		
Licenses and dues	N/A	
Computer leasing costs	N/A	
Supplies (for example, postage, stationery and other office supplies)		
Accounting and legal fees	N/A	
Cell phone @ 100%		
% incurred to earn employment income (see below)	%	%
Training costs	N/A	
Travel	N/A	
Salary paid to an assistant		
Office rent		
Tools (tradespersons)		
Vehicle expenses (see vehicle worksheet)		
Home office expenses (see home office worksheet)		
Other		
(specify) _____		
Total reimbursements received by employer, if any	\$	\$

Note on cell phones: The cost of long distance calls and cellular phone airtime incurred in earning employment/commission income are deductible. The basic monthly service charge is deductible **only** when the phone is used **exclusively** for employment. If there is personal use, no portion of the costs incurred for data are deductible. Amounts paid to connect or license a cell phone are not deductible.