



### Statement of Employment Expenses

Guide T4044, Employment Expenses, has information to help you complete this statement and the schedule on the back. 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) $\times 50\% =$	8523		
Lodging	9200		
Parking	8910		
Supplies (for example, postage, stationery, other office supplies)	8810		
Other expenses (please specify)	9270		
Tradesperson's tools expenses, up to a maximum of \$500 (see Chapter 7)	1770		
Apprentice mechanic tools expenses (see Chapter 7)	9131		
Musical instrument expenses (see "Part 2" in Chapter 6)	1776		
Capital cost allowance (CCA) for musical instruments (see "Part A" on the back of this form)	1777		
Artists' employment expenses (see "Part 1" in Chapter 6)	9973		
Subtotal			2
<b>Add</b> 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)	9368		

#### Calculation of allowable motor vehicle expenses

Enter the make, model and year of motor vehicle used to earn employment income				
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 (see schedule on the back)			9	
Interest (see "Interest expense" in Chapter 8)			10	
Leasing (see "Leasing costs" in Chapter 8)			11	
Other expenses (please specify)			12	
<b>Add</b> lines 5 to 12			13	
Employment-use portion $\left( \frac{\text{line 3}}{\text{line 4}} \right) \times \text{line 13} =$				14
Enter the total of all rebates, motor vehicle allowances, and reimbursements 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. (see "Allowable Motor Vehicle Expenses" in Chapters 2 and 3)				15
<b>Allowable motor vehicle expenses</b> (line 14 minus line 15)				16
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</b> lines 17 to 21				22
<b>Subtract</b> personal-use portion				23
Subtotal				
<b>Add</b> amount carried forward from previous year				
Subtotal				24
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
Work-space-in-the-home expenses available to use in <b>future</b> years (line 24 minus line 25; if negative, enter "0")				

## Capital cost allowance (depreciation) schedule for employees

**Protected B**  
when completed

For information to help you complete this schedule and for details about the Class 10.1 limits, see Guide T4044, Employment Expenses.

### Part A – Classes 8 and 10

1 Class number *	2 Undepreciated capital cost (UCC) at the start of the year **	3 Cost of additions in the year	4 Cost of additions from column 3 which are AIIP (new property must be available for use before 2024) See note 1 below	5 Proceeds of dispositions in the year	6 UCC after additions and dispositions (col. 2 plus col. 3 minus col. 5)	7 Proceeds of dispositions available to reduce additions of AIIP (col. 5 minus col. 3 plus col. 4). If negative, enter "0"	8 UCC adjustment for current-year additions of AIIP (col. 4 minus col. 7) multiplied by the relevant factor. If negative, enter "0". See note 2 below	9 Adjustment for current-year additions subject to the half year-rule 1/2 x (col. 3 minus col. 4 minus col. 5). If negative, enter "0."	10 Base amount for CCA (col. 6 plus col. 8 minus col. 9)	11 CCA Rate %	12 CCA for the year (col. 10 multiplied by col. 11 or a lower amount)	13 UCC at the end of the year (col. 6 minus col. 12)
8										20%		
10										30%		

\* Class 8 includes musical instruments. Class 10 includes all vehicles that meet the definition of a motor vehicle, except for a passenger vehicle included in Class 10.1 (see "Part B" below).

\*\* This amount must be reduced by the portion of any goods and services tax/harmonized sales tax (GST/HST) rebate received in the year that relates to CCA on the vehicle or musical instrument.

Note 1: Columns 4, 7, and 8 apply only to the accelerated investment incentive properties that became available for use during the year. See proposed Regulation 1104(4) for the definition of accelerated investment incentive property (AIIP) which may apply to certain additions acquired after November 20, 2018.

Note 2: The proposed relevant factor for properties available for use before 2024 is 0.5 for accelerated investment incentive properties.

For more information on accelerated investment income, go to [canada.ca/taxes-accelerated-investment-income](http://canada.ca/taxes-accelerated-investment-income).

### Part B – Class 10.1 (list each passenger vehicle on a separate line)

Date acquired (yyyy-mm-dd)	Cost of vehicle	1 Class number	2 Undepreciated capital cost (UCC) at the start of the year *	3 Cost of additions in the year	4 Proceeds of dispositions in the year	5 Base amount for CCA **	6 CCA Rate %	7 CCA for the year (col. 5 multiplied by col. 6 or a lower amount)	8 UCC at the end of the year (col. 2 minus col. 7 or col. 3 minus col. 7) ***
		10.1					30%		
		10.1					30%		
		10.1					30%		
<b>TOTAL</b>									

\* This amount must be reduced by the portion of any GST/HST rebate received in the year that relates to CCA on the vehicle.

\*\* a. Enter the amount from column 2 in column 5 if you owned the vehicle in the previous year and still owned it at the end of the current year.

b. If the vehicle is **not** AIIP, enter 1/2 of the amount from column 3 in column 5 if you bought the vehicle in the current year and still owned it at the end of the current year. If the vehicle is AIIP, enter 3/2 the amount from column 3 in column 5 if you bought the vehicle in the current year and still owned it at the end of the current year.

c. Enter 1/2 of the amount from column 2 in column 5 if you sold the vehicle in the current year and you owned the vehicle at the end of the previous year.

d. If you bought and sold a Class 10.1 vehicle in the current year, enter "0" in column 5 for that vehicle.

\*\*\* Enter "0" in column 8 for the year you sold or traded a Class 10.1 vehicle, since the recapture and terminal loss rules do not apply.