

Employment Expenses

In order to deduct expenses as an employee, you must have Form T2200 (Declaration of Conditions of Employment) completed by your employer. In order to claim these expenses, your records must include all of the following:

- A daily record of your expense, together with your receipts, credit card statements, invoices, cancelled cheques, and ticket stubs (for travel)
- A record of each motor vehicle you used for employment; this record must show both the total kilometers you drove and the kilometers you drove for employment purposes in the year

Kilometers used for employment income _____

Total kilometers _____

Please summarize your information in the table below or some other suitable format.

Expenses	Gross
Accounting and legal fees	
Advertising and promotion	
Total motor vehicle	
Fuel	
Maintenance and repairs	
Insurance	
License and registration	
Interest and finance charges	
Leasing	
Food, beverages and entertainment	
Lodging	
Parking	
Supplies *	

*** Does not include Capital Expenses, i.e. Computers, Monitors, Furniture and Phones**

You can deduct expenses you paid in 2023 for the employment use of a workspace in your home, as long as you meet one of the following conditions:

- The workspace is where you primarily do your work
- You use the workspace only to earn your employment income and you use it on a regular and continuous basis for meeting clients or customers

Total house area	
Area for business use	
	Total Cost for 2023
Heat	
Electricity	
Property taxes (commission income only)	
Maintenance	
Home Internet Fees	