

## 2023 COMMISSION/EMPLOYMENT EXPENSES CHECKLIST

(Must have employer complete and sign T2200 Declaration of Conditions of Employment)

### 1. General Information

Taxpayer Name	
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### 2. Expenses

- Accounting & legal fees (commission employee only)      \$ \_\_\_\_\_
- Advertising & promotion (commission employee only)      \$ \_\_\_\_\_
- Food/entertainment (commission employee only)      \$ \_\_\_\_\_
- Office (business cards, faxes, paper, envelopes, etc.)      \$ \_\_\_\_\_
- Office rent      \$ \_\_\_\_\_
- Rental of office equipment (commission employee only)      \$ \_\_\_\_\_
- Salary paid to a substitute or assistant      \$ \_\_\_\_\_
- Telephone (cellular, long distance etc.)      \$ \_\_\_\_\_
- Travel (airfare, hotels, transportation)      \$ \_\_\_\_\_

### 3. Home Office Checklist

**MEASUREMENTS**

- Square footage of entire house      \$ \_\_\_\_\_ sq. ft.
- Square footage of room used for office      \$ \_\_\_\_\_ sq. ft.

**EXPENSES**

- Rent      \$ \_\_\_\_\_
- Property taxes paid (commission employee only)      \$ \_\_\_\_\_
- House/apartment insurance (commission employee only)      \$ \_\_\_\_\_
- Repairs or maintenance to house/apartment      \$ \_\_\_\_\_
- Water      \$ \_\_\_\_\_
- Heat/electricity      \$ \_\_\_\_\_



#### 4. Automobile Checklist

KILOMETRES – If you used more than one vehicle for employment in 2023, please provide information for each vehicle.

Please note: *driving between work and home is considered as personal use.*

- Odometer reading at December 31, 2023 \_\_\_\_\_ km
- Odometer reading at December 31, 2022\* \_\_\_\_\_ km
- Kilometres driven for employment \_\_\_\_\_ km (total from mileage log)

\* or at date when employment started in 2023

VEHICLE SPECIFICATIONS (Please provide purchase/lease documents if purchased or leased in 2023)

- Model \_\_\_\_\_
- Year \_\_\_\_\_
- Date of Purchase \_\_\_\_\_
- Purchase price including tax \_\_\_\_\_

AUTOMOBILE EXPENSES (total paid during the year)

- Gas / Fuel \$ \_\_\_\_\_
- Repairs and Maintenance \$ \_\_\_\_\_
- Insurance \$ \_\_\_\_\_
- Lease payments \$ \_\_\_\_\_
- Loan interest (request a statement from your bank) \$ \_\_\_\_\_
- Parking (used for employment only) \$ \_\_\_\_\_

#### 5. Labour mobility deduction for an eligible tradesperson working in the construction industry

- Transportation expenses (one round trip per eligible temporary relocation by the taxpayer between the ordinary residence and the temporary lodging) \$ \_\_\_\_\_
- Meal expenses incurred by the taxpayer for meals consumed during the round trip between the ordinary residence and the temporary lodging \$ \_\_\_\_\_
- Temporary lodging expenses while the ordinary residence is maintained as the principal residence, that is not rented to other persons \$ \_\_\_\_\_
- Employment income earned as an eligible tradesperson in the year at the temporary work location \$ \_\_\_\_\_
- Reimbursement, allowance, or any other form of assistance received or to be received \$ \_\_\_\_\_

#### 6. Tradesperson's tools expenses

- Total cost of eligible tools \$ \_\_\_\_\_
- Income from employment as a tradesperson for the year \$ \_\_\_\_\_
- Amount received under the Apprenticeship Incentive Grant program \$ \_\_\_\_\_
- Repayment under the Apprenticeship Incentive Grant program \$ \_\_\_\_\_
- Amount received under the Apprenticeship completion grant \$ \_\_\_\_\_
- Repayment under the Apprenticeship completion grant \$ \_\_\_\_\_

## 7. Notes

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