

Employment expenses

Employees earning a salary

	GST	Taxable	HST	Non Eligible	Total
Allowable motor vehicle expenses					
Accounting and legal fees					
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, heat, 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		

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