

Employment expenses

Employees earning a salary

	Taxable		Non Eligible	Total
	GST	HST		
Allowable motor vehicle expenses				
Food and beverages				
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

	Taxable		Non Eligible	Total
	GST	HST		
Accounting and legal fees				
Advertising and promotion				
Entertainment				
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

	Taxable		Non Eligible	Total
	GST	HST		
Area of home used for workspace				
Total area of home				
Electricity 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				