Declaration of Conditions of Employment

The **employer** must complete this form for the employee to deduct employment expenses from their income.

The **employee** does not have to file this form with their return, but must keep it in case we ask to see it. For details about claiming employment expenses, see Guide T4044, Employment Expenses, or the following archived interpretation bulletins: IT352R2 – Employee's Expenses, Including Work Space in Home Expenses, and IT522R – Vehicle, Travel and Sales Expenses of Employees.

Part A – Employee information (please print)

Last name			First name	Tax year
Е	mployer address			
Jo	bb title and brief descriptio	n of duties		
Pa	art B – Conditions of	employment		
1.	Did this employee's controf employment?	act require them to pay their c	wn expenses while carrying out the duties	Yes No
	Answer yes even if you pexpenses.			
	If no, the employee is no answer any of the other		expenses, and you are not required to	
2.	Did you normally require this employee to travel to locations that were not your place of business or between different locations of your places of business, during the course of performing their employment duties?			Yes No
	If yes , what was the employee's area of travel (be specific)?			
3.	Did you require this employee to be away for at least 12 consecutive hours from the municipality and metropolitan area (if there is one) of your business where the employee normally reported for work?			Yes No
	If yes , how frequently?			
4.	Indicate the period(s) of e	employment during the year:	Year Month Day From to _	Year Month Day
	If there was a break in employment, specify dates:			
5.	Did this employee receive or were they entitled to receive a motor vehicle allowance?			Yes No
	If yes, indicate:			
	• the amount received as	a fixed allowance, such as a	flat monthly allowance \$	
	• the per km rate used _	(\$/km), and the am	ount received \$	
	the amount of the allow	rance that was included on the	e employee's T4 slip \$	
	Did this employee have the use of a company vehicle?			Yes No
	Was the employee responsible for any of the expenses incurred for the company vehicle?			Yes No
	If yes , indicate the amount and type of expenses:			
	•			
	Φ.			C 11+1



Protected B when completed 6. Did you require this employee to pay for expenses for which they did or will receive a reimbursement? Yes No If **yes**, indicate the amount and type of expenses that were: Type of expense Included on T4 slip Amount received upon proof of payment Yes No charged to the employer, such as credit card charges Yes No 7. Did you require this employee to pay other expenses for which they did not receive any allowance or reimbursement? Yes If **yes**, indicate the type(s) of expenses: 8. Did you pay this employee wholly or partly by commission according to the volume of sales made or contracts negotiated? If **yes**, indicate the commissions paid \$ and the type of goods sold or contracts negotiated Is there a business development account or other similar commission income account available No from which the employee's employment expenses are paid or reimbursed? Yes If yes, is the commission income from this account included in box 14 of the T4 slip? No 9. Did this employee's contract of employment require them to: rent an office away from your place of business? No employ a substitute or an assistant? No pay for supplies that the employee used directly in their work? No pay for the use of a cell phone? No Did you or will you reimburse this employee for any of these expenses? No Yes If **yes**, indicate the type of expense and amount you did or will reimburse: Amount Type of expense Included on T4 slip Yes No Yes No Yes No 10. Did this employee's contract of employment require them to use a portion of their home for work? Yes No Note: This does not have to be part of the employee's employment contract, and may be a written or verbal agreement between you and your employee. If yes, approximately what percentage of the employee's duties of employment were performed at their home office? % Yes Did you or will you reimburse this employee for any of their work-space-in-the-home expenses? No If **yes**, indicate the type of expense and amount you did or will reimburse:

Amount Type of expense Included on T4 slip

S Yes No

Yes No

Yes No

11. Did this employee work for you as a tradesperson?	Yes No				
If yes , did you require this employee, as a condition of employment, to purchathat were used directly in their work?	ase and provide tools Yes No				
If yes, do all of the tools itemized on the list provided to you by the employee	satisfy this condition? Yes No				
Please sign and date the list.					
12. Did this employee work for you as an apprentice mechanic?	Yes No				
If yes , was this employee registered in a program established under the laws province or territory, that leads to a designation under those laws as a mecha self-propelled motorized vehicles?					
Did you require this apprentice mechanic, as a condition of employment, to put tools that were used directly in their work?	urchase and provide				
If yes , are all of the tools itemized on the list provided to you by the employee connection with the employee's work for you as an apprentice mechanic in the in this question ?					
Please sign and date the list.					
13. Did this employee work for you in forestry operations?	Yes No				
Did this employee, as a condition of employment, have to provide a power sa saw or tree trimmer)?	w (including a chain				
Employer declaration					
I certify that the information given on this form is, to the best of my knowledge, correct and complete.					
Note: Clearly print the name and telephone number of the authorized person in case we need to call to verify information.					
Name of employer N	Name and title of authorized person				
ext.					
	ture of employer or authorized person				
The employee has to complete this section if we ask them to send us this form.					
Name of employee Social insura	ance number Date				
Home address					

See the privacy notice on your return.

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