



DECLARATION OF CONDITIONS OF EMPLOYMENT

- You have to complete this form to deduct employment expenses from your income. You complete Part A, and your employer completes Part B.
- You do not have to file this form with your return. However, you have to keep it in case we ask to see it.
- For more information, see the guide called *Employment Expenses*, or Interpretation Bulletins IT-352, *Employee's Expenses, Including Work Space in Home Expenses*, and IT-522, *Vehicle, Travel and Sales Expenses of Employees*.

Part A – Employee information (to be completed by the employee)

Last name	First name	Social insurance number
Home address		Business address

Part B – Conditions of employment (to be completed by the employer)

1. Did this employee's contract require the employee to pay his or her own expenses?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
2. a) Did you normally require this employee to work away from your place of business, or in different places? b) If yes, what was the employee's area of travel? _____	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
3. Indicate the period of employment during the year. From: _____ To: _____ (Year) (Month) (Year) (Month)				
4. a) Did this employee receive an allowance? b) If yes, indicate: i) the amount received as a fixed allowance, such as a flat monthly allowance. \$ _____ ii) the per km rate used _____ (\$/km), and the amount received. \$ _____ iii) the amount of the allowance that was included on the employee's T4 slip. \$ _____	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
5. a) Did this employee receive a repayment of the expenses he or she paid to earn employment income? b) If yes, indicate the amount that was: i) received upon proof of payment. \$ _____ ii) charged to the employer, such as credit-card charges. \$ _____ iii) included on the employee's T4 slip. \$ _____	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
6. a) Did you require this employee to pay other expenses for which the employee did not receive any allowance or repayment? b) If yes, indicate the type(s) of expenses. _____	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
7. a) Did you pay this employee wholly or partly by commissions or similar amounts according to the volume of sales made or contracts negotiated? b) If yes, indicate the amount paid, \$ _____ and the type of goods sold or contracts negotiated. _____	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
8. Did you require this employee to be away for at least 12 hours from the municipality and metropolitan area (if there is one) of your business where the employee normally reported for work?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
9. a) Did you require this employee under a contract of employment to: • rent an office away from your place of business, or use a portion of his or her home? • pay for a substitute or assistant? • pay for supplies that the employee used directly in his or her work? b) Did you or will you repay this employee for any of the expenses in 9a)? c) If yes to 9b), indicate the amount you did or will repay. \$ _____	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

10. a) Did this employee work for you as an apprentice mechanic? Yes No

b) If yes, was this employee registered in a program established in accordance with the laws of a province or territory that leads to a designation under those laws as a mechanic licensed to repair self-propelled motorized vehicles? Yes No

11. a) Did you require this employee, as a condition of employment, to purchase and provide tools that the employee used directly in his or her work? Yes No

b) If yes, do all of the tools itemized on the list provided to you by the employee satisfy the condition described in 11(a)? **Please sign and date the list provided.** Yes No

Employer declaration

I certify that the information provided in Part B is, to the best of my knowledge, true, correct, and complete.

Name of employer (print)

Name and title of authorized person (print)

Date

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Telephone

Signature of employer or authorized person