



We take your taxes personally!

Worksheet— Employment and Commission Expenses

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Worksheet—Employment and Commission Expenses

Purpose

This worksheet will help taxpayers with employment and commission expenses organize all necessary information for submission to PTC Canada for tax preparation. It is designed to provide you with the maximum legal tax benefits available, while maintaining the integrity of your return by complying with all applicable tax regulations.

Materials needed

Before you start to fill out the worksheets, you will need the following for *each year* you are filling out:

1. Last year's income tax return
2. Last year's notice of assessment or reassessment
3. All receipts, records, logbooks, and day-timers from this tax year
4. Personal information such as name, mailing address, and social insurance number
5. Form [T2200-Conditions of Employment](#), [TL2-Transport employees form](#), and [Form GST 370](#), signed by your employer if applicable
6. All T-slips and other relevant tax information
7. Calculator (preferably with tape printout), paper, pencil, and pen
8. If you are completing this on computer, I recommend MS Excel for your daily record keeping. Also, you may fill this in and save it under your name and social insurance number and e-mail it to us.
9. Any letters from CRA or ones you feel we need to review
10. [Personal Consent Form](#), [Business Consent Form](#), and [Engagement Letter](#) filled out, signed, and in our hands before we will consider your file
11. Retainer, usually minimum of \$1,000 cash or bank draft in our hands before we will proceed. Confirm details with us if you have not personally discussed this with us.
12. Any other relevant information required to complete this accurately

Instructions

Do not be overwhelmed by the size of this document! It is designed to address almost every possible scenario. Most employees use only a few sections and can complete this in less than a day, provided accurate records have been maintained.

Read all pages, total your receipts, and fill out only the information that pertains to your employment and commission expenses. If you are unsure of anything, use the resources below to assist you. If you are still unsure, fill in the area with a question mark and add a detailed comment in the space provided. Put N/A in areas that do not apply. **You must fill in a separate form for each year for which you are filing!**

If you are missing receipts or are unsure of certain transactions, please contact us for directions. While CRA requires that you have source documentation and a clear paper trail of all transactions, in certain cases you may be able to estimate some figures, pending CRA's approval and legal right to refuse such estimates.

Submission for Preparation

When you have completed the worksheets, submit them to us by the following method with items 1, 2, 4, 5, 6, 9, and 10, and arrange payment to:

1. E-mail: taxes@ptccanada.com
2. Fax: 866-485-2761
3. Mail or courier (Canada Post only please):
Box 1347, Vulcan, Alberta, Canada T0L 2B0
4. Telephone: 866-485-2683

Please place your name and social insurance number on the file and/or cover page.

Note: GST is charged on all invoices and quotes. Currently, there is no PST or HST charged.

References

To assist you in compiling all necessary information, please use the following references, contact us, or follow the completed sample on pages 12 to 19:

1. Canada Revenue Agency (CRA), toll free at 1-800-959-8281.
2. CRA in Calgary, 220 4th Avenue S.E., Calgary, Alberta. If outside of Calgary, see the blue pages in your phone book for the nearest location.
3. CRA's [Employment Expenses guide \(form T4044\)](#).
4. PTC Canada's *Employment & Commission Expense Tax Booklet*, available on our website.

Thank you for your patronage. Don't hesitate to ask for help. We are here for you!

Sincerely,
Neel

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Since 1998, PTC Canada has helped thousands of Canadian taxpayers and clients around the world achieve optimal results with innovative tax preparation, planning, and consulting.

Section I

General Employment Information

1. For which taxation year are you filing this return?
2. How many employers did you have for which you are claiming employment expenses?
3. Do you have form [T2200 Declaration of Conditions of Employment](#), signed for each employer authorizing the expenses you are claiming? (Tax Tip #2, page 26)
4. If you answered no to question 3, can you get them to sign it in the future, authorizing the expenses you are claiming?
5. Does part of your salary/compensation include commissions or bonuses as a result of your sales or productivity? (Tip #17, page 30)
6. What is your occupation or main job function(s)?
7. Do you qualify for GST rebate?
8. If you answered yes to question 7, do you have form [Employee and Partner GST/HST rebate application-GST 370](#) signed by your employer?
9. If you answered no to question 8, can you get your employer to sign one in the future, authorizing your GST rebate?
10. Is there any information regarding your employment expenses that you feel we should know, whether relevant to the above or not? (Tip # 1, page 25)

Section II

General Employment Expenses

Please tell us how much you spent on the expenses listed below. All amounts are business only and **do not include personal, in-home office/business, or motor vehicle expenses.**

1. Advertising	
2. Bad debts	
3. Business tax, fees, licenses, dues, memberships, and subscriptions	
4. Delivery, freight, and express (including postage)	
5. Fuel costs (except for motor vehicles and in-home office)	
6. Insurance (except for motor vehicles and in-home office)	
7. Interest and bank charges	
8. Maintenance and repairs (except motor vehicle and in-home)	
9. Management and administration fees	
10. Meals and entertainment	
11. Office expenses	
12. Supplies	
13. Legal, accounting, and other professional/consulting fees	
14. Property taxes (except in-home office)	
15. Rent and rentals (except in-home office)	
16. Salaries, wages, and benefits	
17. Travel expenses	
18. Telephone, utilities, cell phone, pager, internet, and communication expenses	
19. Conventions	
20. Any other employment expenses or information not covered, except in-home office and motor vehicles (please specify cost type and amount) A. B. C. D. E.	

Section III

Musical Instruments Used During Employment

- A) Did you purchase any musical instruments during the year? If yes, please list and provide the purchase price.

Item	Purchase Price
1.	
2.	
3.	
4.	
5.	

- B) Did you sell or dispose of/scrap/donate any musical instruments during the year? If yes, please list and provide the sold price.

Item	Sold price (\$0 if scrapped)	Original or last year's tax value
1.		
2.		
3.		
4.		
5.		

- C) What are the current musical instruments you use during employment (you may consult your previous year's tax return if necessary)?

Item	Fair Market Value
1.	
2.	
3.	
4.	
5.	

- D) Is there any information regarding your musical instruments that you feel we should know, whether relevant to the above or not?

Section IV Motor Vehicle Expenses

To be filled out for each vehicle used during employment

- A) Vehicle mileage and value (**we recommend using a logbook to keep track of your mileage**)

1. Total kilometres driven (including personal) during the year	
2. Total business only, kilometres driven during the year	
3. Fair market value of vehicle at beginning of year from last year's tax return (or you may consult the blue book, a local car dealer, or newspaper ads for evaluation). Make, model, and year of vehicle.	

- B) Total expenses, **including personal amount**

1. Fuel and oil	
2. Maintenance and repairs	
3. Insurance	
4. License and registration	
5. Interest on car loan (check original loan agreement and fill in interest section D below)	
6. Lease payments (check original lease and fill in lease section C below)	
7. Washes	
8. AMA (motor league)	
9. Parking	
10. Other (please specify)	

C) If you lease the vehicle, please fill in the following:

1. Manufacturer's suggested retail price or purchase price	
2. Total paid towards the lease since the beginning	
3. Date acquired	
4. Date terminated	
5. Total number of days this vehicle was leased this year	
6. Did you receive any interest on a refundable deposit? If yes, how much and when?	
7. Were you reimbursed in any way for your lease? If yes, how much and when	
8. Any other leasing information?	

D) If you had a car loan on which you paid interest, please fill in the following:

1. Date interest payments started this year	
2. Date interest payments stopped this year	
3. Total interest paid in year	
4. Date vehicle was purchased	
5. Any other information you feel we should know	

E) If you purchased any vehicles during the year, please fill in the following:

Vehicle	Purchase Date	Amount
1.		
2.		
3.		

F) If you sold any vehicles during the year, please fill in the following:

Vehicle	Sold Date	Amount Received
1.		
2.		
3.		

G) Is there any information regarding your vehicles that you feel we should know, whether relevant to the above or not?

Section V
In-Home Business Expenses
(if you use a space in your home for employment/office)

A) Space and/or rooms used

1. What is the area or number of rooms used for employment in your home?
2. What is the total area or rooms in the home?

✓ **Note:** If you changed in-home office spaces during the year due to moves, etc., please fill in this section V for each in-home office and average out.

B) Expenses: Please list the total for the year, **including personal portion**.

1. Heat	
2. Electricity	
3. Insurance	
4. Maintenance	
5. Property taxes	
6. Condo fees	
7. Rent	
8. Telecommunications	
9. Alarm	
10. Other expenses (please specify)	

- C) Is there any information regarding your in-home business/office expenses that you feel we should know, whether relevant to the above or not?

Section VI Disclosure

I, _____, Social Insurance Number _____,
(your full name) (your SIN)
have read, understood, and completed all relevant procedures required for tax preparation. I have conducted all necessary research and sought all required assistance, and all data submitted is true and accurate to the best of my knowledge. I will not hold PTC Canada or its associates liable in any way or at any time, and I accept responsibility for all information supplied.

Signature _____

Date _____

Sample Worksheets for You to Follow

Section I General Employment Information

1. For which taxation year are you filing this return?
2002
2. How many employers did you have for which you are claiming employment expenses?
3
3. Do you have form [T2200 Declaration of Conditions of Employment](#), signed for each employer authorizing the expenses you are claiming?
Yes, see attached
4. If you answered no to question 3, can you get them to sign it in the future, authorizing the expenses you are claiming?
N/A
5. Does part of your salary/compensation include commissions or bonuses as a result of your sales or productivity?
Yes, commissions from sales
6. What is your occupation or main job function(s)?
Door-to-door air salesman
7. Do you qualify for GST rebate?
Yes
8. If you answered yes to question 7, do you have form [Employee and Partner GST/HST rebate application-GST 370](#) signed by your employer?
No
9. If you answered no to question 8, can you get your employer to sign one in the future, authorizing your GST rebate?
Yes, requesting one today
10. Is there any information regarding your employment expenses that you feel we should know, whether relevant to the above or not?
Commissions included in T-4 slip

Section II

General Employment Expenses

Please tell us how much you spent on the expenses listed below. All amounts are business only and **do not include personal, in-home office/business, or motor vehicle expenses.**

1. Advertising	\$450
2. Bad debts	\$0
3. Business tax, fees, licenses, dues, memberships, and subscriptions	\$500
4. Delivery, freight, and express (including postage)	\$600
5. Fuel costs (except for motor vehicles and in-home office)	\$0
6. Insurance (except for motor vehicles and in-home office)	\$100
7. Interest and bank charges	\$200
8. Maintenance and repairs (except motor vehicle and in-home)	\$0
9. Management and administration fees	\$0
10. Meals and entertainment	\$1,230
11. Office expenses	\$235
12. Supplies	\$432
13. Legal, accounting, and other professional/consulting fees	\$500
14. Property taxes (except in-home office)	\$0
15. Rent and rentals (except in-home office)	\$0
16. Salaries, wages, and benefits	\$0
17. Travel expenses	\$2,345
18. Telephone, utilities, cell phone, pager, internet, and communication expenses	\$1,253
19. Conventions	\$2,654
20. Any other employment expenses or information not covered, except in-home office and motor vehicles (please specify cost type and amount) A. N/A B. C. D. E.	

Section III

Musical Instruments Used During Employment

- A) Did you purchase any musical instruments during the year? If yes, please list and provide the purchase price.

Item	Purchase Price
1. <i>N/A</i>	
2.	
3.	
4.	
5.	

- B) Did you sell or dispose of/scrap/donate any musical instruments during the year? If yes, please list and provide the sold price.

Item	Sold price (\$0 if scrapped)	Original or last year's tax value
1. <i>N/A</i>		
2.		
3.		
4.		
5.		

- C) What are the current musical instruments you use during employment (you may consult your previous year's tax return if necessary)?

Item	Fair Market Value
1. <i>N/A</i>	
2.	
3.	
4.	
5.	

- D) Is there any information regarding your musical instruments that you feel we should know, whether relevant to the above or not?
N/A

Section IV Motor Vehicle Expenses

To be filled out for each vehicle used during employment

A) Vehicle mileage and value (we recommend using a logbook to keep track of your mileage)

1. Total kilometres driven (including personal) during the year	<i>57,248</i>
2. Total business only, kilometres driven during the year	<i>41,859</i>
3. Fair market value of vehicle at beginning of year from last year's tax return (or you may consult the blue book, a local car dealer, or newspaper ads for evaluation). Make, model, and year of vehicle.	<i>2008 Ford Explorer worth \$44,987</i>

B) Total expenses, including personal amount

1. Fuel and oil	<i>\$2,376</i>
2. Maintenance and repairs	<i>\$1,745</i>
3. Insurance	<i>\$1,589</i>
4. License and registration	<i>\$75</i>
5. Interest on car loan (check original loan agreement and fill in interest section D below)	<i>\$751</i>
6. Lease payments (check original lease and fill in lease section C below)	<i>\$4,378</i>
7. Washes	<i>\$350</i>
8. AMA (motor league)	<i>\$85</i>
9. Parking	<i>\$450</i>
10. Other (please specify)	<i>Towing/storage \$235</i>

C) If you lease the vehicle, please fill in the following:

1. Manufacturer's suggested retail price or purchase price	\$35,500
2. Total paid towards the lease since the beginning	\$4,378
3. Date acquired	October 10, 2007
4. Date terminated	September 10, 2008
5. Total number of days this vehicle was leased this year	365
6. Did you receive any interest on a refundable deposit? If yes, how much and when?	No
7. Were you reimbursed in any way for your lease? If yes, how much and when	No
8. Any other leasing information?	N/A

D) If you had a car loan on which you paid interest, please fill in the following:

1. Date interest payments started this year	January 01, 2007
2. Date interest payments stopped this year	December 31, 2008
3. Total interest paid in year	\$751
4. Date vehicle was purchased	January 31, 2007
5. Any other information you feel we should know	N/A

E) If you purchased any vehicles during the year, please fill in the following:

Vehicle	Purchase Date	Amount
1. N/A		
2.		
3.		

F) If you sold any vehicles during the year, please fill in the following:

N/A

Vehicle	Sold Date	Amount Received
1.		
2.		
3.		

G) Is there any information regarding your vehicles that you feel we should know, whether relevant to the above or not?

N/A

Section V
In-Home Business Expenses
(if you use a space in your home for employment/office)

A) Space and/or rooms used

1. What is the area or number of rooms used for employment in your home?

1

2. What is the total area or rooms in the home?

4

 **Note:** If you changed in-home office spaces during the year due to moves, etc., please fill in this section V for each in-home office and average out.

B) Expenses: Please list the total for the year, **including personal portion**.

1. Heat	<i>\$1,657</i>
2. Electricity	<i>\$789</i>
3. Insurance	<i>\$325</i>
4. Maintenance	<i>\$567</i>
5. Property taxes	<i>\$1,345</i>
6. Condo fees	<i>\$1,489</i>
7. Rent	<i>\$10,000</i>
8. Telecommunications	<i>\$1,500</i>
9. Alarm	<i>\$750</i>
10. Other expenses (please specify)	<i>Satellite \$265</i>

- C) Is there any information regarding your in-home business/office expenses that you feel we should know, whether relevant to the above or not?

N/A

Section VI
Disclosure

I, Joe Blowhart, Social Insurance Number 312-845-956,
(your full name) (your SIN)

have read, understood, and completed all relevant procedures required for tax preparation. I have conducted all necessary research and sought all required assistance, and all data submitted is true and accurate to the best of my knowledge. I will not hold PTC Canada or its associates liable in any way or at any time, and I accept responsibility for all information supplied.

Signature Joe Blowhart

Date April 01, 2008