

DECLARATION OF CONDITIONS OF EMPLOYMENT

The employer must complete this form for the employee to deduct employment expenses from his or her income.

The **employee** does not have to file this form with his or her return, but must keep it in case we ask to see it. For details about claiming employment expenses, see Guide T4044, *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 (please print) | | | | | | |
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| Last name | First name | | Tax year | Social insurance number | | |
| Home address | | Business address | | | | |
| Job title and brief description of duties | | | | | | |
| obb title and brief description of duties | | | | | | |
| Part B – Conditions of employment | | | | | | |
| Did this employee's contract require him or her to pay | his or her own e | expenses while carrying out the | he duties of employn | nent? Yes No | | |
| Answer "yes" even if you provide an allowance or a re | | | | | | |
| If no , the employee is not entitled to claim employment | nt expenses, and | d you are not required to ar | nswer any of the ot | ner questions. | | |
| 2. Did you normally require this employee to work away | from your place | of business or in different pla | ices? | Yes No | | |
| If yes, what was the employee's area of travel (be spe | ecific)? | | | | | |
| 2. Did you require this employee to be away for at least | 12 consecutive | hours from the municipality s | and matropolitan | | | |
| Did you require this employee to be away for at least area (if there is one) of your business where the employee | 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? | | | | | |
| If yes , how frequently? | | | | | | |
| | | Year Month D | ay | Year Month Day | | |
| ${\bf 4.} \text{Indicate the period(s) of employment during the year:} \\$ | from | | to | | | |
| If there was a break in employment, specify dates: | | | | | | |
| | | | | | | |
| 5. Did this employee 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 amount received\$ | | | | | | |
| the amount of the allowance that was included on the amount of the allowance that was included on the amount of the allowance that was included on the amount of the allowance that was included on the amount of the allowance that was included on the amount of the allowance that was included on the amount of the allowance that was included on the allowance the allowance that was included on the allowance that was included on the allowance that was included on the allowance the | | | | | | |
| Did this employee have the use of a company vehicle | ? | | | Yes No | | |
| Was the employee responsible for any of the expense | es incurred for the | e company vehicle? | | Yes No | | |
| If yes , indicate the amount and type of expenses: | | Amount | | Type of expense | | |
| 2, , | | \$ | | | | |
| | | \$ | | | | |
| | | Ψ | | | | |
| 6. Did you require this employee to pay for expenses for | which he or she | e did or will receive a reimbu | rsement? | Yes No | | |
| If yes, indicate the amount and type of expenses that | were: | | _ | | | |
| received upon proof of payment | ¢ | | Type of expense | Included on T4 slip Yes No | | |
| charged to the employer, such as credit card charge | | | | Yes No | | |
| - Sharged to the employer, such as credit card charge | | | | | | |
| 7. Did you require this employee to pay other expenses | for which he or s | she did not receive any allow | ance or reimbursem | ent? Yes No | | |
| 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? | Yes | No | | | | | |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------|--|--|--|--|--|
| | 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 from which the employee's employment expenses are paid or reimbursed? | | ≀ | | | | | |
| | | | □ No | | | | | |
| | If yes , is the commission income from this account included in box 14 of the T4 slip? | | | | | | | |
| 9. | Did this employee's contract of employment require him or her to: | | | | | | | |
| | rent an office away from your place of business? | = | No No | | | | | |
| | • pay for a substitute or assistant? | Yes | ∐ No | | | | | |
| | • pay for supplies that the employee used directly in his or her work? | Yes | No | | | | | |
| | • pay for the use of a cell phone? | Yes | No | | | | | |
| | Did you or will you reimburse this employee for any of these expenses? | Yes | No | | | | | |
| | If yes , indicate the type of expense and amount you did or will reimburse: | | | | | | | |
| | · · · · · · · · · · · · · · · · · · · | Included on | ┌──' | | | | | |
| | \$ | Yes | ∐ No | | | | | |
| | \$ | Yes | No No | | | | | |
| | \$ | Yes | No | | | | | |
| 10 | Did this employee's contract of employment require him or her to use a portion of his or her home for work? | Yes | No | | | | | |
| 10. | If yes , approximately what percentage of the employee's duties of employment were performed at their home office? | | | | | | | |
| | Was the home office used exclusively to earn income from the office or employment, and on a regular and continuous basis for | | | | | | | |
| | meeting clients or other persons in the ordinary course of performing the office or employment duties during the period to which the expenses relate? | Yes | No | | | | | |
| | | Yes | ☐ No | | | | | |
| | Did you or will you reimburse this employee for any of his or her home office expenses? | | | | | | | |
| | If yes, indicate the type of expense and amount you did or will reimburse: Amount Type of expense | Included on | T4 slin | | | | | |
| | \$ | Yes | No 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 purchase and provide tools that were used directly in his or her work? | 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 of Canada or of a province or territory | Yes | ☐ No | | | | | |
| | that leads to a designation under those laws as a mechanic licensed to repair self-propelled motorized vehicles? Did you require this apprentice mechanic, as a condition of employment, to purchase and provide tools that were used | | | | | | | |
| | directly in his or her work? | Yes | No | | | | | |
| | you as an apprentice mechanic in the program described in this question? | Yes | No | | | | | |
| | 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 saw (including a chain saw or tree trimmer)? | Yes | ☐ No | | | | | |
| | Did tills employee, as a condition of employment, have to provide a power saw (including a chain saw of tree triminer): | | | | | | | |
| | ployer declaration | | | | | | | |
| 1 | I certify that the information provided on this form is, to the best of my knowledge, correct and complete. | | | | | | | |
| _ | Manager frame (section) | (i4) | | | | | | |
| | Name of employer (print) Name and title of authorized person | (print) | | | | | | |
| _ | Data Talaphana sumbar Cianatura of amaleura and administrative | norson | | | | | | |
| | Date Telephone number Signature of employer or authorized | person | | | | | | |
| No. | ote: Please clearly print the name and telephone number of the authorized person in case we need to call to verify information. | | | | | | | |