



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 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 (to be completed by the employee)

Last name		First name		Social Insurance number - -	
Home Address			Business Address		
City	Province	Postal code	City	Province	Postal code

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

- Did this employee's contract require the employee to pay his or her own expenses? Yes No
- a) Did you normally require this employee to work away from your place of business, or in different places? Yes No
b) If yes, what was the employee's area of travel? _____
- Indicate the period of employment during the year. **From:** _____ **To:** _____
- a) Did this employee receive an allowance? Yes No
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. _____
- a) Did this employee receive a repayment of the expenses he or she paid to earn employment income? Yes No
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. _____
- a) Did you require this employee to pay other expenses for which the employee did not receive any allowance or repayment? Yes No
b) If yes, indicate the type(s) of expenses _____
- a) Did you pay this employee wholly or partly by commissions or similar amounts according to the volume of sales made or contracts negotiated? Yes No
b) If yes, indicate the amount paid, _____ and the type of goods sold or contracts negotiated _____
- 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? Yes No
- 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? Yes No
 - pay for a substitute or assistant? Yes No
 - pay for supplies that the employee used directly in his or her work? Yes No
 b) Did you or will you repay this employee for any of the expenses in 9a)? Yes No
c) If yes to 9b), indicate the amount you did or will repay. \$ _____

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 apprentice mechanic, as a condition of employment, to purchase and provide tools that were 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

() _____
Telephone

Signature of employer or authorized person