## **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*.

Pa	rt A – Employee information (please print)				_				
Last name		First name		Tax year	Social insurance number				
Home address			Business address						
Jo	b title and brief description of duties								
Pa	rt B – Conditions of employment								
1.	Did this employee's contract require him or her to pay				ment?	Yes		No	
	Answer "yes" even if you provide an allowance or a reimbursement in respect of some or all such expenses.  If no, the employee is not entitled to claim employment expenses, and you are not required to answer any of the other questions.								
2.	Did you normally require this employee to travel to loc different locations of your places of business, during t If <b>yes</b> , what was the employee's area of travel (be spe	he course of perf	forming his or her employme	nt duties?		Yes		No	
3.		12 <b>consecutive</b> oyee normally re	hours from the municipality a	and metropolitan		Yes		No	
	ii yes, now irequently?								
4.	Indicate the period(s) of employment during the year:  If there was a break in employment, specify dates:		Year Month D	ay   <b>to</b>	Year		Day 		
5.	Did this employee receive or was he or she entitled to  If yes, indicate:  • the amount received as a fixed allowance, such as  • the per km rate used	a flat monthly all e amount receive	lowance \$			Yes		No	
	Did this employee have the use of a company vehicle				Yes		No		
	Was the employee responsible for any of the expense	e company vehicle?			Yes		No		
	If <b>yes</b> , indicate the amount and type of expenses:		* * *		Type of	expense		 	
6.	Did you require this employee to pay for expenses for If <b>yes</b> , indicate the amount and type of expenses that  • received upon proof of payment	were:	Amount	Type of expense		Yes Included or Yes	n T4 sli	No <b>p</b> No	
	charged to the employer, such as credit card charge					Yes		No	
7.		for which he or s	he <b>did not</b> receive any allow	rance or reimburser		Yes		No	
	•								



8.	Did you pay this employee wholly or partly by commission according to the volume of sales made or contracts negotiated?	Yes	No
	If <b>yes</b> , 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 <b>yes</b> , is the commission income from this account included in box 14 of the T4 slip?	Yes	No
_	District and a section of a male most an air bin section.		
	Did this employee's contract of employment require him or her to:  • rent an office away from your place of business?	Yes	No
	pay for a substitute or assistant?	Yes	No No
	• •	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	H
	Did you or will you reimburse this employee for any of these expenses?	les	No
	If <b>yes</b> , indicate the type of expense and amount you did or will reimburse:		T4 olim
	· · ·	ncluded on	No No
	\$	Yes	□ No
	\$	Yes	No 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
	If <b>yes</b> , approximately what percentage of the employee's duties of employment were performed at their home office? $\_\_\_$		
	Did you or will you reimburse this employee for any of his or her home office expenses?	Yes	No
	If <b>yes</b> , indicate the type of expense and amount you did or will reimburse:		
		ncluded on	T4 slip
	\$	Yes	No
	\$	Yes	No
	\$	Yes	No
		Yes	No
	Did this employee work for you as a tradesperson?	les	140
	If <b>yes</b> , 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 <b>yes</b> , 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?		
	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 No
	Did this employee, as a condition of employment, have to provide a power saw (including a chain saw or tree trimmer)?	Yes	No
Emi			
	ployer declaration certify that the information provided on this form is, to the best of my knowledge, correct and complete.		
_	Name of employer (print)  Name and title of authorized person	(print)	
_	Name of employer (print)  ext.  Name and title of authorized person (	(print)	
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