



## DECLARATION OF CONDITIONS OF EMPLOYMENT

- The employer must complete **Part A** and **Part B** of this form in order 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 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

Last name		First name		Tax year	Social insurance number				
Home address				Business address					
Job title and brief description of duties									

### Part B – Conditions of employment

1. a) Did this employee's contract require the employee to pay his or her own expenses while carrying out the duties of employment?		<input type="checkbox"/> Yes	<input type="checkbox"/> No			
b) If <b>no</b> , the employee is <b>not</b> entitled to claim employment expenses. <b>No other questions are required to be answered, but you still have to complete the Employer Declaration on page 2 of this form.</b>						
2. a) Did you normally require this employee to work away from your place of business or in different places?		<input type="checkbox"/> Yes	<input type="checkbox"/> No			
b) If yes, what was the employee's area of travel (be specific)? _____						
3. Indicate the period(s) of employment during the year. <b>From:</b> _____ <b>To:</b> _____						
	(Year)	(Month)	(Day)	(Year)	(Month)	(Day)
If there was a break in employment, specify dates. _____						
4. a) Did this employee receive a motor vehicle allowance?		<input type="checkbox"/> Yes	<input type="checkbox"/> 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.		\$	_____			
c) Did this employee have the use of a company vehicle?		<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?		<input type="checkbox"/> Yes	<input type="checkbox"/> No			
b) If yes, indicate the amount and type of expenses that were:		<b>Amount</b>	<b>Type of Expense</b>			
i) received upon proof of payment.		\$	_____			
ii) charged to the employer, such as credit card charges.		\$	_____			
iii) included on the employee's T4 slip.		\$	_____			
6. a) Did you require this employee to pay other expenses for which the employee did not receive any allowance or repayment?		<input type="checkbox"/> Yes	<input type="checkbox"/> No			
b) If yes, indicate the type(s) of expenses. _____						
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?		<input type="checkbox"/> Yes	<input type="checkbox"/> No			
b) If yes, indicate the amount paid (\$ _____) and the type of goods sold or contracts negotiated ( _____ ).						
c) Is there a business development account or other similar commission income account available from which the employee's employment expenses are paid or reimbursed?		<input type="checkbox"/> Yes	<input type="checkbox"/> No			
d) If yes, is the commission income from this account included in box 14 of the T4 slip?		<input type="checkbox"/> Yes	<input type="checkbox"/> No			
8. a) Did you require this employee to be away for at least 12 <b>consecutive</b> 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			
b) If yes, how frequently? _____						

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?  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 type of expense and 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 under 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 11a)? **Please sign and date the list.**  Yes  No

12. a) Did this employee work for you as a forestry worker?  Yes  No
- b) Did this employee, as a condition of employment, have to provide a power saw (including a chain saw or tree trimmer)?  Yes  No

**Employer Declaration**

I certify that the information provided on this form is, to the best of my knowledge, correct and complete.

\_\_\_\_\_  
 Name of employer (print)

\_\_\_\_\_  
 (      )

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Telephone

\_\_\_\_\_  
 Name and title of authorized person (print)

\_\_\_\_\_  
 Signature of employer or authorized person

**Note**  
 Please make sure that the name and telephone number of the authorized person is clearly printed in case we need to call to verify information.