

# Personal Income Tax Return

## Employment Expenses Checklist 2024



Please attach a signed T2200 - Declaration of employment conditions from your employer.

### Contact Information:

Full Name:	
Name of Employer:	

### Employment Expense Details:

Only include if expenses were used for business purposes and weren't reimbursed.

<b>General Expenses</b>	
<b>Office</b>	
Telephone:	
Rent :	
Office Supplies:	
<b>Travel</b>	
Parking and Transit:	
Accommodations:	
Meals:	
Misc:	
<b>Vehicle Expenses</b>	
Year, Make, Model:	
Total KM driven during the year:	
Total KM driven for business:	
Gas:	
Insurance:	
Repairs and Maintenance:	
License and Registration:	
Interest on loan(if owned):	
Monthly lease payment (if leased):	
Lease term (if applicable)	
<b>Home Office:</b>	
Rent:	
Utilities:	
Maintenance + Repairs (home):	
Percentage of Home for Business?	
Do you have a dedicated office space? If no, how many hours a week did you work at home?	

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### Commission Employee's Only

Accounting and Legal Fees:	
Advertising and Promotion:	
Meals and Entertainment:	
Rental and Office Equipment:	
Training and Professional Development:	
Property Taxes:	
Home Insurance:	

### Additional Information on Employment Expenses:

#### 1. Eligibility for Claiming Home Office Expenses with a T2200

You can claim home office expenses if:


- ✓ Your employer requires you to work from home (fully or partially).
- ✓ You regularly and consistently use your home office space for work.
- ✓ Your employer does NOT reimburse you for home office expenses.

#### 2. Temporary Flat Rate Method

CRA allowed employees to claim \$2/day, but this method is not available for 2024

#### 3. What if I don't have a Dedicated Office Space?

If your home office is a shared space (e.g., dining table), you can prorate usage based on hours used for work.

 **Important:** You do not need to send individual expense receipts; however, CRA may request support.

- ✓ CRA requires original receipts (vendor-issued, not credit card statements).
- ✓ Receipts must include date, vendor name, and amount paid.
- ✓ Automobile expenses must be backed by a mileage log.