



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)

Last name	First name	Tax year 2011	Social insurance number
Home address		Business address	
Job title and brief description of duties			

Part B – Conditions of employment

1. Did this employee's contract require him or her to pay his or her own expenses while carrying out the duties of employment? 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 work away from your place of business or in different places? Yes No
 If **yes**, what was the employee's area of travel (be specific)? _____

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? Yes No
 If **yes**, how frequently? _____

4. Indicate the period(s) of employment during the year: from

Year	Month	Day

 to

Year	Month	Day

 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 employee's T4 slip \$ _____
 Did this employee have the use of a company vehicle? Yes No
 Was the employee responsible for any of the expenses incurred for the company vehicle? Yes No
 If **yes**, indicate the amount and type of expenses:

	Amount	Type of expense
\$ _____		_____
\$ _____		_____
\$ _____		_____

6. Did you require this employee to pay for expenses for which he or she **did** or **will** receive a reimbursement? Yes No
 If **yes**, indicate the amount and type of expenses that were:

	Amount	Type of expense		Included on T4 slip
• received upon proof of payment \$ _____		_____	<input type="checkbox"/>	Yes <input type="checkbox"/> No
• charged to the employer, such as credit card charges \$ _____		_____	<input type="checkbox"/>	Yes <input type="checkbox"/> No

7. Did you require this employee to pay other expenses for which he or she **did not** receive any allowance or reimbursement? Yes No
 If **yes**, indicate the type(s) of expenses: _____