



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)

Form with fields for Last name, First name, Tax year, Social insurance number, Home address, Business address, and Job title and brief description of duties.

Part B - Conditions of employment

Form with 7 numbered questions regarding employment conditions, including expenses, travel requirements, and vehicle allowances. Includes checkboxes for Yes/No and fields for amounts and dates.

8. Did you pay this employee wholly or partly by commission according to the volume of sales made or contracts negotiated? . . . . .  Yes  No

If **yes**, 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? . . . . .  Yes  No

If **yes**, is the commission income from this account included in box 14 of the T4 slip? . . . . .  Yes  No

9. 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
- pay for supplies that the employee used directly in his or her work? . . . . .  Yes  No
- pay for the use of a cell phone? . . . . .  Yes  No

Did you or will you reimburse this employee for any of these expenses? . . . . .  Yes  No

If **yes**, indicate the type of expense and amount you did or will reimburse:

Amount	Type of expense	Included on T4 slip
\$ _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
\$ _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
\$ _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> 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 **yes**, approximately what percentage of the employee's duties of employment were performed at their home office? \_\_\_\_\_ %

Was the home office used exclusively to earn income from the office or employment, and on a regular and continuous basis for meeting clients or other persons in the ordinary course of performing the office or employment duties during the period to which the expenses relate? . . . . .  Yes  No

Did you or will you reimburse this employee for any of his or her home office expenses? . . . . .  Yes  No

If **yes**, indicate the type of expense and amount you did or will reimburse:

Amount	Type of expense	Included on T4 slip
\$ _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
\$ _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
\$ _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No

11. Did this employee work for you as a tradesperson? . . . . .  Yes  No

If **yes**, 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 **yes**, 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 that leads to a designation under those laws as a mechanic licensed to repair self-propelled motorized vehicles? . . . . .  Yes  No

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

If **yes**, are all of the tools itemized on the list provided to you by the employee used in connection with the employee's work for 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

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)	Name and title of authorized person (print)
Date	Signature of employer or authorized person

\_\_\_\_\_  
Telephone number

**Note:** Please clearly print the name and telephone number of the authorized person in case we need to call to verify information.