

## **EMPLOYMENT EXPENSES**

Expenses	GST/HST	Salary Employee Net of GST/HST	Commission Employee Net of GST/HST	Total
Accounting and legal fees				
Advertising and promotion				
Allowable motor vehicle expenses (Please complete Allowable Motor Vehicle Expense form)				
Food, beverages & entertainment expenses				
x 50	D %			
Lodging				
Parking				
Supplies (for example, postage, stationery, other office supplies)				
Telephone				
Other expenses (please specify)				
Tradesperson's tools expenses				
Apprentice mechanic tools expenses				
Musical instrument expenses				
Capital cost allowance for musical instruments				
Artists' employment expenses				
Total expenses				

If you require further explanations, CRA provides explanations of allowable expenses in its guide T4044, Employment Expenses. This can be found free of charge at the CRA website.