

Employment Expenses of Transport Employees

You must complete this form if you are an employee of a business whose principal activity is transportation, an employee of a railway company or an employee collecting or delivering goods on a regular basis, and you wish to claim a deduction for meal and accommodation expenses.

Your employer must complete Part 2 of this form. A separate form must be completed for each type of employment and each employer. Enclose the form(s) with your income tax return.

For information about employment expenses, see the guide *Employment Expenses* (IN-118-V).

1 Part to be completed by the employee

1.1 Identification of the employee

Last name	First name
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Taxation year					
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Social insurance number									
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1.2 Information about trips made and expenses paid

Method used to calculate deductible meal expenses: Detailed Simplified Batching

1.2.1 Eligible periods of travel (excluding long-haul truck drivers)

In the table below, you must include on the same line all trips made to the same workplace located elsewhere. See *Employment Expenses* (IN-118-V) if you require detailed instructions for any of the columns.

Trip and expense summary					Meals		Accommodation and showers		
A	B	C	D	E	F	G	H	I	
Number of days	Number of trips	Average number of hours per trip ¹	Location of your employer's establishment	Workplace located elsewhere	Number ²	Cost (in Canadian dollars) ³	Number of overnight stays	Cost (in Canadian dollars) ³	
1									
2									
3									
4									
5									
6									
7									
8									
9									
					Total	= 10		= 10	
Amounts received from your employer for these expenses, but not included in your income						- 11		- 11	
Subtract line 11 from line 10 in each column. If the amount is negative, enter 0.						= 12		= 12	
Multiply line 12 in column G by 50%.						×	50%		
Add line 12 of column I and line 13.						=		+ 13	
								Employment expenses	= 14

Particulars concerning the number of meals

Number of meals in Québec Number of meals in Canada, outside Québec Number of meals in the United States

- Enter the average number of hours you spent away from the municipality or metropolitan area where your employer's establishment (to which you ordinarily report for work) is located.
- If you use the **detailed method** or the **simplified method**, the maximum number of eligible meals is as follows:
 - for a 4- to 10-hour trip: one meal;
 - for a trip of more than 10 hours but less than 12 hours: two meals;
 - for a 12- to 24-hour trip: three meals;
 - for a trip of more than 24 hours: one meal every four hours, to a maximum of three meals per 24-hour period.

You must not take into account any meals you ordinarily could have had at home, depending on your departure or arrival time.
- To convert your costs into Canadian dollars, use the annual average exchange rate determined by the Bank of Canada.

1.2.2 Eligible travel periods of long-haul truck drivers

A long-haul truck is a truck or a tractor designed for hauling freight that has a gross vehicle weight rating over 11,788 kg.

In the table below, you must include on the same line all trips made to the same workplace located elsewhere. See *Employment Expenses* (IN-118-V) if you require detailed instructions for any of the columns.

Trip and expense summary					Meals		Accommodation and showers		
A	B	C	D	E	F	G	H	I	
Number of days	Number of trips	Average number of hours per trip ⁴	Location of your employer's establishment	Workplace located elsewhere	Number ⁵	Cost (in Canadian dollars) ⁶	Number of overnight stays	Cost (in Canadian dollars) ⁶	
25									
26									
27									
28									
29									
30									
31									
32									
33									
					Total	= 34		= 34	
Amounts received from your employer for these expenses, but not included in your income						- 35		- 35	
Subtract line 35 from line 34 in each column. If the amount is negative, enter 0.						= 36		= 36	
						×	80%		
Multiply line 36 in column G by 80%.						=		+ 37	
Add line 36 of column I and line 37.								Employment expenses = 38	

Particulars concerning the number of meals

Number of meals in Québec Number of meals in Canada, outside Québec Number of meals in the United States

1.3 Deduction claimed

Amount from line 14		50	
Amount from line 38		51	
Add lines 50 and 51.			
Carry the result to line 207 of your income tax return	Deduction	= 52	

1.4 Certification by the employee

I certify that all the information provided in Part 1 is accurate and complete.

Signature Date Area code Telephone

4. See note 1.
5. See note 2.
6. See note 3.



