

## Employment Expenses of Forestry Workers

If you are a forestry worker, complete this form to claim a deduction for expenses related to the use of a chainsaw, brushcutter, snowmobile, all-terrain vehicle (ATV) or motor vehicle as part of your work.

Complete Part 1 and **have your employer complete Part 2**. Enclose the form with your income tax return.

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

### 1 Part to be completed by the employee

#### 1.1 Identification of the employee

Last name  First name  Social insurance number

Period of employment in the year: from  to

#### 1.2 Chainsaw or brushcutter expenses

Cost of fuel				1		
Cost of repairs (parts and labour)				+	2	
Insurance premiums				+	3	
Interest on a loan contracted to purchase a chainsaw or brushcutter				+	4	
Rental cost of a chainsaw or brushcutter				+	5	
Add lines 1 through 5.				=	6	
Cost of a chainsaw or brushcutter acquired in the year		7				
Amount received for, or value attributed to, a chainsaw or brushcutter at the time of sale or trade-in		-	8			
Subtract line 8 from line 7.		=			+	9
Add lines 6 and 9.				=	10	
Amounts received from your employer for these expenses but not included in your income				-	11	
Subtract line 11 from line 10.				=	12	
<b>Chainsaw or brushcutter expenses</b>						

#### 1.3 Snowmobile or ATV expenses

Cost of fuel				14		
Cost of repairs (parts and labour)				+	15	
Insurance premiums				+	16	
Add lines 14 through 16.				=	17	
Amounts received from your employer for these expenses but not included in your income				-	18	
Subtract line 18 from line 17.				=	19	
<b>Snowmobile or ATV expenses</b>						



### 1.4 Motor vehicle expenses

Make and model of your vehicle

Year of purchase

25		26	
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Kilometres travelled for your work	27		÷	Total kilometres travelled in the taxation year	28		× 100 ▶	29		%
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Cost of fuel		30	
Maintenance and repair costs	+	31	
Insurance premiums	+	32	
Charges for vehicle registration and a driver's licence	+	33	
Capital cost allowance (CCA). Complete the work chart in section 1.5.	+	34	
Interest paid on a loan contracted to purchase the vehicle. See guide IN-118-V.	+	35	
Cost of leasing the vehicle. See guide IN-118-V.	+	36	
Other expenses. Specify:	+	37	
Add lines 30 through 37.	=	38	
Percentage from line 29	×	39	%
Multiply line 38 by the above-mentioned percentage.	=	40	
Amounts received from your employer for these expenses but not included in your income	-	41	
Subtract line 40 from line 39.	=	41	
<b>Motor vehicle expenses</b>			

Add lines 12, 19 and 41. **Employment expenses**

Carry the result to line 207 of your income tax return. 42



### 1.5 Capital cost allowance

You must use the capital cost of the vehicle as the base amount to calculate CCA. The amounts in columns 2, 3, 3.1 and 4 must therefore include the cost of acquisitions or the proceeds of dispositions, instead of only the specific portion of the cost or proceeds related to the use of the vehicle for employment purposes.

For instructions on how to complete the work chart below, see guide IN-155-V, *Business and Professional Income*.

#### Work chart

1	2	3	3.1	4	5	5.1	5.2	6	7	8	9	10
Class number (see note 1)	Undepreciated capital cost (UCC) at the beginning of the year (see note 2)	Cost of acquisitions in the year (including taxes) (see note 3)	Cost of acquisitions in column 3 that are AIPP (see note 4)	Proceeds of dispositions in the year (see note 3)	UCC after acquisitions and dispositions: col. 2 + col. 3 – col. 4 (see note 3)	Proceeds of dispositions that can reduce AIPP acquisitions: col. 4 – col. 3 + col. 3.1. If the result is negative, enter 0 (see note 4).	UCC adjustment based on AIPP acquired in the year: <b>variable</b> × (col. 3.1 – col. 5.1). If the result is negative, enter 0 (see notes 4 and 5).	Reduction: 50% × (col. 3 – col. 3.1 – col. 4). If the result is negative, enter 0.	Base amount for CCA calculation: col. 5 + col. 5.2 – col. 6 (see note 3)	Rate (%)	CCA (allowable maximum: col. 7 × 30%)	UCC at the end of the year: col. 5 – col. 9 (see note 6)
10										30		
10.1										30		
10.1										30		
54										30		
Add up the amounts in column 9 and carry the result to line 34. =												

#### Acquisition date and cost of class 10.1 and class 54 property

Class number	Acquisition date	Cost
10.1		
10.1		
54		

- Class 10** includes all motor vehicles that are not class 10.1 automobiles, class 54 zero-emissions vehicles, taxis, vehicles rented on a daily basis and heavy trucks. **Class 10.1** includes automobiles (other than class 54 zero-emissions vehicles) purchased after 2021 for more than \$34,000. **Class 54** includes eligible zero-emissions vehicles acquired and put to use after March 19, 2019. Eligible zero-emissions vehicles acquired and put to use before that date fall under class 10 or 10.1. Be sure to enter the acquisition date of all **class 10.1 and class 54** property in the table below the work chart.
- If, during the year, you received a GST or QST rebate relating to the CCA of a motor vehicle, you must subtract it from the UCC at the beginning of the year.
- If you acquired or disposed of a vehicle in the year, special rules apply. See guide IN-118-V.
- Use columns 3.1, 5.1 and 5.2 only for accelerated investment incentive property (AIPP) acquired after November 20, 2018, and available for use during the year. For more information see guide IN-155-V.
- For classes 10 and 10.1, the **variable** is 0.5. For class 54, it is 7/3. Be sure to do the calculations only for AIPP property available for use by 2024.
- If you no longer had any vehicles at the end of the year, enter 0.

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