

## Employment Expenses of Salaried Musicians

Any salaried musician who wishes to claim a deduction for expenses related to his or her musical instrument must complete this form and enclose it with the income tax return.

If you wish to claim a deduction for expenses other than those related to your musical instrument, you must also enclose with your return form TP-59-V, *Employment Expenses of Salaried Employees or Employees Who Earn Commissions* and form TP-64.3-V, *General Employment Conditions*. Form TP-64.3-V must be completed by your employer.

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

### 1 Identification of the employee

Last name		Taxation year	
Last name			
		Social insurance number	

### 2 Expenses related to a musical instrument

Income from employment as a musician			1
Expenses related to employment as a musician, other than those related to a musical instrument (form TP-59-V)	-		2
Subtract line 2 from line 1. If the result is negative, enter 0.	=		4

Maintenance costs			5
Rental cost	+		6
Insurance premiums	+		7
Capital cost allowance (CCA). Complete the work chart in the "Capital cost allowance" section below.	+		8
Add lines 5 through 8.	=		9
Amounts received from your employer for these expenses but not included in your income	-		10
Subtract line 10 from line 9.	=		11

Enter the amount from line 4 or line 11, whichever is **lower**.

Carry this amount to line 207 of your income tax return, or to line 12 of form TP-59-V, if you are deducting other employment expenses.

**Expenses related to a musical instrument** =

### Capital cost allowance (CCA)

#### Work chart

Dates of acquisitions in the year	1 Class number	2 Undepreciated capital cost (UCC) at the beginning of the year <sup>1</sup>	3 Cost of acquisitions in the year (including taxes) <sup>2</sup>	4 Proceeds of dispositions in the year <sup>2</sup>	5 UCC after acquisitions and dispositions (col. 2 + col. 3 - col. 4) <sup>2</sup>	6 Adjustment for acquisitions in the year (if col. 3 is more than col. 4: 50% x [col. 3 - col. 4])	7 Base amount (col. 5 - col. 6)	8 Rate (%)	9 CCA for the year (col. 7 x 20%, or a lower amount) <sup>3</sup>	10 UCC at the end of the year (col. 5 - col. 9) <sup>3</sup>
	8						20			

Carry the amount in column 9 to line 8.

- If, during the year, you received a GST or QST rebate relating to the CCA of a musical instrument, you must subtract the rebate from the UCC at the beginning of the year.
- If you acquired or disposed of a musical instrument in the year, special rules apply. See the guide (IN-118-V).
- If at the end of the year you no longer have a musical instrument, enter 0.