

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 and 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

Taxation year

Last name

First name

Social insurance number

2 Expenses related to a musical instrument

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

Maintenance costs		5	<input type="text"/>	
Rental costs	+	6	<input type="text"/>	
Insurance premiums	+	7	<input type="text"/>	
Capital cost allowance (CCA). Complete the work chart in Part 3.	+	8	<input type="text"/>	
Add lines 5 through 8.	=	9	<input type="text"/>	
Amounts received from your employer for these expenses but not included in your income	-	10	<input type="text"/>	
Subtract line 10 from line 9.	=		<input type="text"/>	11 <input type="text"/>

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

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 = 12



3 Capital cost allowance

Date of the acquisitions in column 3:

Y	Y	Y	Y	M	M	D	D

Work chart

1	2	3	3.1	4	5	5.1	5.2	6	7	8	9	10
Class number	Undepreciated capital cost (UCC) at the beginning of the year (see note 1)	Cost of acquisitions in the year (including taxes) (see note 2)	Cost of acquisitions in column 3 that are AIPP (see note 3)	Proceeds of dispositions in the year (see note 2)	UCC after acquisitions and dispositions: col. 2 + col. 3 – col. 4 (see note 2)	Proceeds of dispositions that can reduce AIPP acquisitions in the taxation year: col. 4 – col. 3 + col. 3.1. If the result is negative, enter 0 (see note 3).	UCC adjustment based on AIPP acquired in the taxation year: 0.5 × (col. 3.1 – col. 5.1). If the result is negative, enter 0 (see note 3).	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 2)	Rate (%)	CCA (allowable maximum: col. 7 × 20%)	UCC at the end of the year: col. 5 – col. 9 (see note 4)
8										20		

Carry the amount from column 9 to line 8.

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1. 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.
2. If you acquired or disposed of a musical instrument in the year, special rules apply. See guide IN-118-V.
3. 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 *Business and Professional Income* (IN-155-V).
4. If you no longer had a musical instrument at the end of the year, enter 0.