

Statement of Commissions and Expenses for Source Deduction Purposes

Complete this form if you are remunerated in whole or in part on a commission basis and you elect to ask your employer to take into account your expenses related to such commissions in calculating your source deductions of income tax. You must complete this form to determine the percentage of commissions to be included in your remuneration subject to source deductions of income tax. Submit the form to your employer on or before

- January 31 of the current year;
- the 30th day after the day on which you began to be remunerated on a commission basis; or
- the 30th day after the day on which an event occurs that may affect the percentage of commissions to be included in calculating the remuneration subject to source deductions of income tax.

You can cancel this election at any time by submitting a notice in writing to your employer. The cancellation will take effect on the date indicated in the notice.

1 Identification (please print)

Last name	First name
Employee number	Social insurance number

2 Percentage of commissions to be included in the remuneration subject to source deductions of income tax

Check the box that corresponds to the amounts you are electing to use to determine this percentage.

- Commissions and expenses for the previous year
- Estimated commissions and expenses for the current year

Gross commissions			1		
Expenses related to commissions ¹	-		2		
Subtract line 2 from line 1.	=		3		
Divide line 3 by line 1.	=	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 40px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>			x 100
Percentage of commissions to be included in the remuneration subject to source deductions of income tax²			<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 40px; height: 20px;"></td> <td style="text-align: center; vertical-align: middle;">%</td> </tr> </table>		%
	%				

3 Certification

I certify that the information provided in this form is accurate and complete.

Signature of employee	Date	Area code	Telephone
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1. For information concerning expenses that you may deduct, refer to the publication entitled *Employment Expenses* (IN-118-V) and form TP-59-V, *Employment Expenses of Salaried Employees and Employees Who Earn Commissions*.

2. For more information concerning the calculation of the remuneration subject to source deductions of income tax for employees who earn commissions, refer to the *Guide for Employers* (TP-1015.G-V).