

# Employment Expenses of Transport Employees

This form must be completed by any employee of a business whose principal activity is transportation, any employee of a railway company, or any employee collecting or delivering property on a regular basis who wishes to claim a deduction for meal and accommodation expenses.

You must complete Part 1 of the form, **have your employer complete Part 2** and enclose the form with your income tax return. Note that a separate form must be completed for each type of employment and each employer.

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

## 1 Part to be completed by the employee

Taxation year	_____
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### 1.1 Identification of the employee

Last name	_____	First name	_____	Social insurance number	_____
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### 1.2 Information about trips made and expenses paid

Method used to calculate meal expenses:  Detailed  Simplified  Batching

In the table below, you must include on the same line all trips made to the same workplace outside the municipality or metropolitan area where your employer's place of business (to which you ordinarily reported for work) is located. See the IN-118-V guide if you require detailed instructions concerning any of the columns.

#### Trip and expense summary

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 <sup>1</sup>	Location of your employer's place of business	Workplace located elsewhere	Number <sup>2</sup>	Cost (in Canadian funds) <sup>3</sup>	Number of overnight stays	Costs (in Canadian funds) <sup>3</sup>				
									1			
									2			
									3			
									4			
									5			
									6			
									7			
									8			
									9			
					<b>Total</b>	=		10	=		10	
Amounts received from your employer for these expenses, but not included in your income						-		11	-		11	
In columns G and I, subtract line 11 from line 10.						=		12	=		12	
Multiply line 12 in column G by 50%.						x	<b>50%</b>					
Add lines 12 and 13 in column I.						=			▶	+		
Carry the result to line 207 of your income tax return.					<b>Employment expenses</b>					=		14

#### Particulars concerning the number of meals

Number of meals in Québec  20    Number of meals in Canada, outside Québec  21    Number of meals in the United States  22

### 1.3 Certification by the employee

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

_____ Signature	_____ Date	_____ Area code	_____ Telephone
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- Enter the average number of hours you spent away from the municipality or metropolitan area where your employer's place of business (to which you ordinarily reported 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 to Canadian funds, use the annual average exchange rate determined by the Bank of Canada.

