

Complete this form if you are an employee of a business whose principal activity is transportation, an employee of a railway company, an employee who drives a long-haul truck, or an employee who picks up and delivers property on a regular basis, and you wish to claim a deduction for meal and accommodation expenses.

In all cases, **unless** you are a long-haul truck driver, you must complete Parts 1.1, 1.2 and 1.4 of the form, and **have your employer complete Part 2**. If you are a long-haul truck driver, you must complete Parts 1.1, 1.3 and 1.4, and **have your employer complete Part 2**. 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	2008
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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 establishment (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					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 ¹	Location of your employer's establishment	Workplace located elsewhere	Number ²	Cost (in Canadian funds) ³	Number of overnight stays	Cost (in Canadian funds) ³	
									1
									2
									3
									4
									5
									6
									7
									8
									9
					Total	=	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. If the amount is negative, enter 0.						=	12	=	12
						x	50 %		
Multiply line 12 in column G by 50%.						=		+	13
Add lines 12 and 13 in column I.									
Carry the result to line 207 of your income tax return.									
							Employment expenses	=	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

- Enter the average number of hours you spent away from the municipality or metropolitan area where your employer's establishment (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.

2 Part to be completed by the employer

2.1 Information about the employer (be sure to provide all the information requested)

Name of employer	Identification number	File T Q
Address		Postal code
Contact person	Area code	Telephone

Type of business

- Business whose principal activity is transportation
- Railway company
- Business whose principal activity is not transportation, and for which the employee picks up or delivers property

2.2 Questions concerning the employment

1. Did the employee's duties and employment contract require the employee to incur expenses? Yes No
If **no**, the employee cannot deduct employment expenses. Consequently, you do not need to complete or sign this form.

2. Employee's period of employment: from

	Y		M		P
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 to

	Y		M		P
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3. Employee's title or position: _____

4. Was the employee entitled to subsidized meals? Yes No
If **yes**, enter the amount per meal that the employee was required to pay: _____

5. Did the employee receive an allowance or a reimbursement for the expenses? Yes No
If **yes**, enter the amounts received by the employee and the portion of these amounts included in box A of the employee's RL-1 slip:

	Allowance	Reimbursement	Portion included in box A of the RL-1 slip
(a) Meal expenses:	\$ _____	\$ _____	\$ _____
(b) Accommodation expenses:	\$ _____	\$ _____	\$ _____

6. Answer the following question only if the employee picked up or delivered property on a regular basis.
Did the employee's duties require the employee either to spend **at least 12 consecutive hours** away from the municipality or metropolitan area where your establishment (to which the employee ordinarily reported for work) is located, or to travel to a place **at least 80 kilometres** from the municipality or metropolitan area? Yes No

7. Answer the following question only if the employee drove a long-haul truck.
Did the employee's duties require the employee to spend **at least 24 consecutive hours** away from the municipality or metropolitan area where your establishment (to which the employee ordinarily reported for work) is located, **and** to travel to a place **at least 160 kilometres** from the municipality or metropolitan area? Yes No

2.3 Certification by the employer

I certify that all the information provided in Part 2 is accurate and complete.

Signature of employer or authorized person

Title or position

Date