

You must complete this form if you are an employee of a business whose principal activity is transportation, an employee of a railway company or an employee collecting or delivering goods on a regular basis, and you wish to claim a deduction for meal and accommodation expenses.

Your employer must complete Part 2 of this form. A separate form must be completed for each type of employment and each employer. Enclose the form(s) with your income tax return.

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

1 Part to be completed by the employee

Taxation year	
---------------	--

1.1 Identification of the employee

Last name	First name	Social insurance number

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 located elsewhere. See the guide *Employment Expenses* (IN-118-V) if you require detailed instructions concerning any of the columns.

1.2.1 Periods of travel other than indicated in Part 1.2.2

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
Amounts received from your employer for these expenses, but not included in your income						-		-	11
Subtract line 11 from line 10 in each column. If the amount is negative, enter 0.						=		=	12
						x	50 %		
Multiply line 12 in column G by 50%.						=		+	13
Add lines 12 and 13 in column I.									
									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

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	
Name of contact person	Area code	Telephone

Type of business

- Business whose principal activity is transportation
- Railway company
- Business whose principal activity is not transportation, but for which the employee collects or delivers goods

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 _____ to _____
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 in the table below.

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

6. Answer the following question if the employee collected or delivered goods 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 if the employee is a long-haul truck driver.
 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