

Employment Expenses of Forestry Workers

This form must be completed by anyone employed as a forestry worker who wishes to claim a deduction for any of the following expenses related to his or her employment:

- chain-saw or brush-cutter expenses;
- snowmobile or all-terrain-vehicle (ATV) expenses;
- motor-vehicle expenses.

You must complete Part 1 of the form, **have your employer complete Part 2** and enclose the form 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

1.1 Identification of the employee

Last name	First name	Social insurance number																
Period of employment in the year concerned:																		
from		to																
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Y	M	D																
Y	M	D																

1.2 Chain-saw or brush-cutter expenses

Cost of fuel													
Cost of repairs (parts and labour)	+									2			
Insurance premiums	+									3			
Interest on a loan contracted to purchase a chain saw or brush cutter	+									4			
Rental cost of a chain saw or brush cutter	+									5			
Add lines 1 through 5.	=									6			
Cost of a chain saw or brush cutter acquired in the year										7			
Amount received for, or value attributed to, a chain saw or brush cutter at the time of sale or trade-in	-									8			
Subtract line 8 from line 7.	=									9			
Add lines 6 and 9.	=									10			
Amounts received from your employer for these expenses, but not included in your income										11			
Subtract line 11 from line 10.	-									12			
Chain-saw or brush-cutter expenses										=			12

1.3 Snowmobile or all-terrain-vehicle (ATV) expenses

Cost of fuel													
Cost of repairs (parts and labour)	+									14			
Insurance premiums	+									15			
Add lines 14 through 16.	=									16			
Amounts received from your employer for these expenses, but not included in your income										17			
Subtract line 18 from line 17.	-									18			
Snowmobile or all-terrain-vehicle expenses										=			19

1.4 Motor-vehicle expenses

Make and model of your vehicle 25 Year of purchase 26

Kilometres travelled for your employment 27
 Total kilometres travelled in the taxation year 28 x 100 = % 29

Cost of fuel			30
Maintenance and repair costs	+		31
Insurance premiums	+		32
Charges for vehicle registration and a driver's licence	+		33
Capital cost allowance (CCA). Complete the work chart in the "Capital cost allowance" section below.	+		34
Interest paid on a loan contracted to purchase the vehicle. See the guide (IN-118-V).	+		35
Cost of leasing the vehicle. See the guide (IN-118-V).	+		36
Other expenses. Specify:	+		37
Add lines 30 through 37.	=		38
Percentage from line 29	x	%	
Multiply line 38 by the aforementioned percentage.	=		39
Amounts received from your employer for these expenses, but not included in your income	-		40
Subtract line 40 from line 39.	=		41
Motor-vehicle expenses			

Add lines 12, 19 and 41.
 Carry the result to line 207 of your income tax return. **Employment expenses** 42

Capital cost allowance (CCA)

Important

Beginning in 2006, you must use the capital cost of the vehicle as the base amount to calculate CCA. Thus, the amounts in columns 2, 3 and 4 must now include the cost of acquisitions or the proceeds of dispositions, instead of only the portion of that cost or those proceeds related to the use of the vehicle for employment purposes. The CCA that may be claimed is determined in this section.

Therefore, for 2006, the undepreciated capital cost (UCC) at the end of 2005 cannot be carried forward as such to column 2 (see note 1 below).

For instructions on how to complete the work chart below, see the guide (IN-118-V).

Work chart

Dates of acquisitions in the year	Cost of vehicles acquired in the year (excluding taxes)	1 Class number	2 Undepreciated capital cost (UCC) at the beginning of the year ¹	3 Cost of acquisitions in the year (including taxes) ²	4 Proceeds of dispositions in the year ²	5 UCC after acquisitions and dispositions (col. 2 + col. 3 - col. 4) ²	6 Adjustment for acquisitions in the year (if col. 3 is more than col. 4: 50% x [col. 3 - col. 4])	7 Base amount (col. 5 - col. 6) ²	8 Rates (%)	9 CCA for the year (col. 7 x 30%, or a lower amount)	10 UCC at the end of the year (col. 5 - col. 9) ³
		10.1							30		
		10.1							30		
		10							30		

Add the amounts in column 9. Carry the result to line 34.

- If, at the end of 2005, you were using a vehicle for the purposes of your employment, the UCC at the end of 2005 cannot be carried forward as such to column 2. To obtain the amount to be entered in that column for 2006, you must do the following calculation: **A ÷ B**, where
 A = the UCC at the end of 2005 (from column 10 of the TP-59-V form completed for 2005); and
 B = the percentage of use for employment purposes for 2005 (from line 70 of the TP-59-V form completed for 2005).
 Furthermore, if, during the year, you received a GST or QST rebate relating to the CCA of a motor vehicle, you must subtract the rebate from the UCC at the beginning of the year.
- If you acquired or disposed of a motor vehicle in the year, special rules apply. See the guide (IN-118-V).
- If at the end of the year you no longer have a motor vehicle in a class, enter 0.

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	

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								
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 to

	Y								
--	---	--	--	--	--	--	--	--	--
3. Was the employee required to supply a chain saw? Yes No
4. Was the employee required to supply a brush cutter? Yes No
5. Was the employee required to supply a motor vehicle? Yes No
6. Under the employment contract, was the employee required to incur travel or motor-vehicle expenses? Yes No
7. Was the employee required to supply a snowmobile or an all-terrain vehicle (ATV)? Yes No
8. Did the employee reside in a logging camp set up by you? Yes No
9. Was the employee required to work at more than one cutting site? Yes No
 If **yes**, how many weeks, on average, did the employee spend at each cutting site? _____
10. Did the employee receive a kilometrage allowance? Yes No
 If **yes**, provide the following information:

(a) Rate per kilometre:	_____ /km
(b) Total distance travelled:	_____ km
(c) Total allowance:	\$ _____
(d) Portion of that amount included in box A of the employee's RL-1 slip:	\$ _____
(e) If the allowance does not cover all the kilometres travelled for the employment, indicate the types of trips covered by the allowance: _____	
11. Did the employee receive an allowance or a reimbursement for 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) Motor-vehicle expenses:	\$ _____	\$ _____	\$ _____
(b) Snowmobile or all-terrain-vehicle expenses:	\$ _____	\$ _____	\$ _____
(c) Other expenses. Specify: _____	\$ _____	\$ _____	\$ _____

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
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