

Neamtan & Associates

CPA Professional Corporation

Accounting, Tax and Financial Planning

2023 EMPLOYMENT EXPENSE TAX CHECKLIST

1. Home Office

If you worked from home in 2023 for more than 4 consecutive weeks because you were required by your employer to work at home, you can deduct a prorated share of your home office expenses for the portion of the year you worked at home. **You will require Form T2200 signed by your employer.**

Did you use a designated office in your home used exclusively for your employment duties Yes _____
No _____.

Home square footage/ meters _____ Business use square footage/ meters _____

a) If you rent your home or apartment, rent paid: _____

b) Expenses:

Heating _____ Electricity _____

If your heating & electricity expenses are included in your condominium fees, we will need the heating & electricity amounts included in your condominium fees.

Repairs/Maintenance of your workspace _____

Other Expenses (Please specify _____ Internet Monthly Access Fees _____

Cell phone basic plan fees _____ Long distance calls _____

c) If you are a commissioned employee, please provide Property Tax paid _____ and

Home insurance _____. Computer Leasing Expense _____

2. Home Office Common Area Space: Did you use a common area in your home to perform your employment duties?
Yes _____ No _____.

Days in the year Home Used for Employment _____

Hours in the week Home Used for Employment _____

Area used for work: square footage/ meters _____ Business use square footage or meters _____

Amounts reimbursed by your employer cannot be deducted.

3. Automobile Expenses

If you use your vehicle for your employment, and are required to pay for employment expenses for which you will not be fully reimbursed by your employer, please provide the following information:

You will require Form T2200 signed by your employer.

Gas & Oil	_____	Repairs & Maintenance	_____
Insurance	_____	Car washes & Tolls (407)	_____
Parking	_____	Car Rental	_____
Interest on Car Loan	_____	Lease Payments	_____
License & Registration	_____		

a) Purchase, loan, and/or lease contract if automobile was purchased or leased in 2023.

b) Proceeds from sale of trade-in vehicle or from vehicle sold in 2023.

c) Total kilometers driven in the year _____ Business kilometres driven in the year _____

Zero Emissions Vehicles

If you have acquired a zero-emission vehicle after March 18, 2019 and before 2024, which you use for your employment, you may be entitled to 100% deduction of the vehicle cost up to \$ 55,000. In the year of acquisition.

4. Supplies

You can deduct the cost of supplies you paid for if you meet all the conditions below:

Supplies include masks, disposable gloves and sanitizing liquid.

- a) Under your contract of employment, you had to provide and pay for the supplies.
- b) You used the supplies directly in your work.
- c) Your employer has not repaid and will not repay you for these expenses.
- d) Your employer provided a signed T2200 form