

April 1, 2009

BULLETIN

Re: Employment Expenses – Completion of T2200 form

Introduction

This Bulletin discusses the circumstances under which an employee may request the completion of a T2200 form. It is hoped that this Bulletin will facilitate the completion of those forms in a timely and efficient manner.

Purpose of the T2200 Form

The *Income Tax Act* of Canada permits employees to deduct certain expenses from their income when those expenses have been incurred as a result of their employment. Examples of such deductions include expenses incurred as a result of having used a motor vehicle or having paid the costs of travel.

In order to claim these expenses, an employee must obtain from his or her employer a prescribed form certifying that certain conditions have been met. That form is known as a Form T2200 and can be found at <http://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t2200.html>; a copy of the current version is attached.

Timing

Because the Form requires an employer to certify certain conditions of employment, it is important that employees request to have the form completed while they are still actively employed and the production is still underway. When requests are not made during this time frame, it may be extremely difficult for an employer to make the necessary declarations contained in the form.

Summary

It is part of the payroll obligations of an employer to complete the T2200 form when requested to do so. The form may be completed before or after the production wraps. At the same time, such requests must be made before a production wraps in order that an employer's representative who is knowledgeable about the declarations contained in the form be available.