Complete the sections below that appending employed artist or a forestry worker. Select the slip to which the expense			it as a sa	laried o	or comm	issior	n-pa	d employe	e, a	tradespersor	or a	pprentice	mech	anic, an	
Claim GST/HST rebate on expen				 	mnlove	r GS1	T/HS	T registrati	on #				RT	_	
Note: Only employment expenses whenter expenses in the "Eligible for GS GST/HST rebate" column.	nere the employ			ST reg	istrant, a	and n	ot a	listed finan	cial i	nstitution, ar			e GST	/HST reb	
Expenses of salaried or cor	mmission-p	aid	emplo	yees											
			El	igible	for GST	/HST	reb	ate; per ta	х ра	id	Not	eligible f	or		
			GST					HST			G	ST/HST		Total	
			at 5%									rebate			
Accounting and legal fees (commiss	ion-paid only)														1
Advertising and promotion (commiss Motor vehicle expenses	sion-paid only)								<u> </u>						2
Operating expenses other than in	terest and CCA	١.													3
Interest on vehicle loan															4
Capital Cost Allowance (CCA)						\sqcup	_								5
Entertainment expenses (commission	n-paid only)					\vdash									6
Less 50% non-deductible portion						\perp \downarrow	Z								7
Travelling expenses		1	í	1				i Li	ı	i	ı	i	ı	i	١,
Food and beverage		-		-	\rightarrow	4		///	-					+	8
Less 50% non-deductible portion		1					0								{
Lodging		+				[// 6	•		-						1
Transportation (airline, bus, train)		1													1
Parking		-	- $-$	+	(0)										1:
Office supplies Other expenses				V ke											1
Long distance phone charges / ce	allahone airtimo	.1				1 1		ĺ	ı	1	ĺ	1	Ì	1	1
Salaries of a substitute or an assi															1
Office rent	Starit													1	
Licenses (commission-paid only)														1	1
Bonding premiums (commission-	naid only)	1													
Equipment leasing (commission-p		1							+						1
Training costs (commission-paid		1							+						2
Other, specify	orny)	1							+						$-\frac{1}{2}$
Total expenses		1							+						
Maximum claim per type of employ Expense claim options Claim highest of the two		1. Sa <u>A</u>	alaried er llowable e	nploye expens	ee expe	of lin	nes 3	to 5, 9 to	16 ar	nd 21					23
✓ Claim as salaried employee			ommissi	•	-	yee o	expe	enses						i	
<u> </u>	mploy	To	otal exper	nses (li	ne 22)										24
Claim as commission-paid er	mpioyee	С	ommissio			nox 4:	2)				ı	25			
			Interest a					es	+		1	_ 26			
Amount of expenses claimed		_							=			_			27
					Maximu	m cla	im b	ased on co	mmi	ssion incom	e limit	<u>=</u>			28
Motor vehicle expenses (from Moto	r vehicle form)														
Motor vehicle expenses—															
Make Model Ye	Operatir ear expense		Loan in	terest	С	CA		Employe reimbursem		Net expen	ses	Termina	l loss	Reca	pture
		1			<u> </u>						$\vdash \vdash$				-
Total motor vehicle expenses		1			1				1						

Less: Personal portion Net deductible expenses Plus: Unused expenses from prior year Sub-total Work-space-in-the-home expense claim Unused work-space-in-the-home to carry forward Eligible tools bought in 2021 Eligible for GST/HST rebate; per tax paid Unused work-space-in-the-home to carry forward Tradesperson's tools expenses Eligible tools bought in 2021 Eligible for GST/HST rebate; per tax paid Unused work-space-in-the-home to carry forward Tradesperson's tools expenses Eligible tools bought in 2021 Eligible for GST/HST rebate; per tax paid Interval tool or set of tools Description Apprentice Apprentice Apprentice Apprentice at 5% Forbital Maximum deduction for eligible tools Employment income as a tradesperson for the year (T4 box 14 or foreign) Plus: Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit Eligible for GST/HST rebate; per tax paid Not eligible for GST/HST Total Forbital Not eligible for GST/HST Total Forbital Not eligible for GST/HST Total Forbital Apprentice for GST/HST rebate; per tax paid Not eligible for GST/HST rebate; per tax paid Not eligible for GST/HST Total Forbital	Work-space-in-the-home expenses											
Employment Lives percentage based on area Find the period Fi	· · · · · · · · · · · · · · · · · · ·			Work-sp	ace expense	e de	duction lim	it				
RPP contributions and Union dues				Emplo	-				ian)			
Total expenses claim Total expenses person a portion Net deductible expenses claim Total expenses Less: Personal portion Net deductible expenses claim Total expenses Eligible for GST/HST rebate: per tax paid GST HST GST/HST rebate SST/HST rebate Total rebate			%	· —					<u>J / </u>	_		
Eligible for GST/HST rebate; per tax paid Not eligible for GST/HST r	· · · · · · · · · · · · · · · · · · ·									_		†
Eligible for GST/HST rebate; per tax paid Not eligible for GST/HST/HST/HST/HST/HST/HST/HST/HST/HST/H	· · · · · · · · · · · · · · · · · · ·			Maxim						=		\vdash
CST	Employment-use percentage		%	Waxiii	um workspe	100 0	эхронос он	шп				
CST		Eli	gible for C	ST/HST	rebate; per	tax	paid		Not eligible	for		
Heat					HST				GST/HS		Total	
Maintenance (cleaning supplies, light bulbs, etc.)	Electricity											1
Maintenance (cleaning supplies, light bulbs, etc.)	Heat											2
Home internet access fees 5 Home insurance (commission-paid only) 6 Property taxes (commission-paid only) 7 Rent 8 Other, specify: 9 Total expenses 10 Less: Personal portion 11 Net deductible expenses 12 Plus: Unused expenses from prior year 13 Sub-total 14 Work-space-in-the-home expense claim 15 Unused work-space-in-the-home to carry forward 15 Unused work-space-in-the-home to carry forward 16 Tradesperson's tools expenses Eligible tools bought in 2021 Eligible for GST/HST rebate; per tax paid Not eligible for GST/HST rebate 16 List each tool or set of tools GST HST GST/HST Description Apprentice at 5% rebate 16 Total 16 Maximum deduction for eligible tools Employment income as a tradesperson for the year (T4 box 14 or foreign) 2 Plus: Apprenticeship Incentive Grant and Apprenticeship Completion Grant (T4A box 130) 4 Income limit 5 6 Minus: Repayment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant 5 Lesser of line 1 or line 5 6 Minus: base amount 5 Minus: base amount 6 Minus: base amount 7 Maximum defunction for the lightle for GRANT 7 Maximum defunction for eligible tools 5 Minus: Description 6 Minus: base amount 7 Maximum defunction for the lightle for GRANT 7 Maximum defunction for eligible tools 6 Minus: base amount 7 Maximum defunction for eligible tools 6 Minus: base amount 7 Maximum defunction for eligible for GRANT 7 Maximum defunction for eligible for GR	Water											3
Home insurance (commission-paid only) Property taxes (commission-paid only) Rent Other, specify: Total expenses Less: Personal portion Net deductible expenses Plus: Unused expenses from prior year Sub-total Work-space-in-the-home expense claim Unused work-space-in-the-home to carry forward Unused work-space-in-the-home to carry forward Tradesperson's tools expenses Eligible tools bought in 2021 Eligible for GST/HST rebate; per tax paid Not eligible for GST/HST rebate Usit each tool or set of tools Description Apprentice Apprentice at 5% Residual Sub-total Maximum deduction for eligible tools Employment income as a tradesperson for the year (T4 box 14 or foreign) Plus: Apprenticeship Incentive Grant and Apprenticeship Completion Grant (T4A box 130) Alinus: Repayment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant (T4A box 130) Lesser of line 1 or line 5 Alinus: base amount	Maintenance (cleaning supplies, light bulbs, etc.)											4
Property taxes (commission-paid only) Rent Other, specify: Total expenses Less: Personal portion Net deductible expenses Plus: Unused expenses from prior year Sub-total Work-space-in-the-home expense claim Unused work-space-in-the-home to carry forward Tradesperson's tools expenses Eligible tools bought in 2021 Eligible for GST/HST rebate; per tax paid Unused work-space-in-the-home to carry forward Tradesperson's tools expenses Eligible tools bought in 2021 Eligible for GST/HST rebate; per tax paid SST HST GST/HST rebate Total Maximum deduction for eligible tools Employment income as a tradesperson for the year (T4 box 14 or foreign) Plus: Apprenticeship Incentive Grant and Apprenticeship Completion Grant (T4A box 130) **Apprentice of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit **Experiment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit **Experiment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit **Experiment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit **Experiment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit **Experiment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit **Experiment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit **Experiment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit **Experiment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit **Experiment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit **Experiment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit **Experiment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit **Experiment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit **Experiment of Apprenticeship Incentive Grant	Home internet access fees											5
Property taxes (commission-paid only) Rent Other, specify: Total expenses Less: Personal portion Net deductible expenses 10 Plus: Unused expenses from prior year Sub-total Work-space-in-the-home expense claim Unused work-space-in-the-home to carry forward Tradesperson's tools expenses Eligible tools bought in 2021 Eligible for GST/HST rebate; per tax paid Not eligible for GST/HST rebate STHIST Total rebate Total Description Apprentice at 5% RST GSTHIST rebate Total Total Maximum deduction for eligible tools Employment income as a tradesperson for the year (T4 box 14 or foreign) 2 Plus: Apprenticeship Incentive Grant and Apprenticeship Completion Grant (T4A box 130) 4 Income limit 5 Lesser of line 1 or line 5 6 Minus: Base amount	Home insurance (commission-paid only)		•									6
Other, specify: Total expenses	Property taxes (commission-paid only)											7
Tradesperson's tools expenses Eligible tools bought in 2021 List each tool or set of tools Description Apprentice Total Maximum deduction for eligible tools Employment income as a tradesperson for the year (T4 box 14 or foreign) Plus: Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit Lesser of line 1 or line 5 Minus: Base amount 9 10 10 10 10 10 10 10 11 11	Rent											8
Tradesperson's tools expenses Eligible tools bought in 2021 List each tool or set of tools Description Apprentice Total Maximum deduction for eligible tools Employment income as a tradesperson for the year (T4 box 14 or foreign) Plus: Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit Lesser of line 1 or line 5 Minus: Base amount 9 10 10 10 10 10 10 10 11 11	Other, specify:											
Net deductible expenses Plus: Unused expenses from prior year Sub-total Work-space-in-the-home expense claim Unused work-space-in-the-home to carry forward 14 Work-space-in-the-home to carry forward 15 16 17 17 18 19 19 19 19 19 19 19 19	Total expenses		1									10
Plus: Unused expenses from prior year Sub-total Work-space-in-the-home expense claim Unused work-space-in-the-home to carry forward Tradesperson's tools expenses Eligible tools bought in 2021 List each tool or set of tools Description Apprentice Apprentice Apprentice Apprentice Apprentice Apprentice Apprentice at 5% Febate Total Maximum deduction for eligible tools Employment income as a tradesperson for the year (T4 box 14 or foreign) Plus: Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit Lesser of line 1 or line 5 Minus: base amount Income spenses from prior year Income limit Incom	Less: Personal portion											
Sub-total Work-space-in-the-home expense claim Unused work-space-in-the-home to carry forward Eligible tools bought in 2021 Eligible for GST/HST rebate; per tax paid List each tool or set of tools Description Apprentice Apprenticeship Incentive Grant and Apprenticeship Completion Grant (T4A box 130) Aminus: Repayment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Apprenticeship Incentive Grant and Apprenticeship Completion Grant Aminus: Repayment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Aminus: Repayment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Aminus: Repayment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Aminus: Repayment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Aminus: Repayment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Aminus: Repayment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Aminus: Repayment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Aminus: Apprenticeship Incentive Grant Apprenti	Net deductible expenses											12
Work-space-in-the-home expense claim Unused work-space-in-the-home to carry forward Tradesperson's tools expenses	Plus: Unused expenses from prior year				013							13
Unused work-space-in-the-home to carry forward Tradesperson's tools expenses Eligible tools bought in 2021 Eligible for GST/HST rebate; per tax paid Not eligible for GST/HST rebate per tax paid Not eligible for GST/HST GST/HST rebate List each tool or set of tools Apprentice at 5% PST HST GST/HST rebate Total Maximum deduction for eligible tools Employment income as a tradesperson for the year (T4 box 14 or foreign) Plus: Apprenticeship Incentive Grant and Apprenticeship Completion Grant (T4A box 130) + 3 Minus: Repayment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant - 4 Income limit = 5 Lesser of line 1 or line 5 Minus: base amount - 7	Sub-total				Ο.							14
Tradesperson's tools expenses Eligible tools bought in 2021 Eligible for GST/HST rebate; per tax paid Not eligible for GST/HST rebate; per tax paid ST/HST rebate; per tax paid ST/HST rebate ST/HST rebate Interval	Work-space-in-the-home expense claim			. 27								15
Eligible tools bought in 2021 List each tool or set of tools Description Apprentice Apprentice at 5% Apprenti	Unused work-space-in-the-home to carry forward			7/10								16
List each tool or set of tools Description Apprentice Apprentices Employment income as a tradesperson for the year (T4 box 14 or foreign) Plus: Apprenticeship Incentive Grant and Apprenticeship Completion Grant (T4A box 130) Minus: Repayment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit Lesser of line 1 or line 5 Minus: base amount Apprentice at 5% HST GST/HST rebate Total Total A 2 4 5 Lesser of line 1 or line 5 Minus: base amount	Tradesperson's tools expenses		FOF									
Description Apprentice at 5% rebate Total Maximum deduction for eligible tools Employment income as a tradesperson for the year (T4 box 14 or foreign) Plus: Apprenticeship Incentive Grant and Apprenticeship Completion Grant (T4A box 130) Minus: Repayment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit Lesser of line 1 or line 5 Minus: base amount	Eligible tools bought in 2021	E	ligible for	r GST/HS	T rebate; p	er ta	ax paid		Not eligik	ole for		
Maximum deduction for eligible tools Employment income as a tradesperson for the year (T4 box 14 or foreign) Plus: Apprenticeship Incentive Grant and Apprenticeship Completion Grant (T4A box 130) Minus: Repayment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit Lesser of line 1 or line 5 Minus: base amount	List each tool or set of tools				HST					_	Total	
Maximum deduction for eligible tools Employment income as a tradesperson for the year (T4 box 14 or foreign) Plus: Apprenticeship Incentive Grant and Apprenticeship Completion Grant (T4A box 130) Minus: Repayment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit Lesser of line 1 or line 5 Minus: base amount Maximum deduction for eligible tools 2 2 4 5 6 7	Description Apprentice	at 5%		1					reba	te		
Employment income as a tradesperson for the year (T4 box 14 or foreign) Plus: Apprenticeship Incentive Grant and Apprenticeship Completion Grant (T4A box 130) Minus: Repayment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit Lesser of line 1 or line 5 Minus: base amount 2 4 5 6 7	Total											1
Plus: Apprenticeship Incentive Grant and Apprenticeship Completion Grant (T4A box 130) + 3 Minus: Repayment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant - 4 Income limit	Maximum deduction for eligible tools	hav 44 au fe	i\						l a			
Minus: Repayment of Apprenticeship Incentive Grant and Apprenticeship Completion Grant Income limit Lesser of line 1 or line 5 Minus: base amount - 4 - 5 6 7				11 h - 11	20)				+2			
Income limit = 5 Lesser of line 1 or line 5 6 Minus: base amount - 7							т		─ ³			
Lesser of line 1 or line 5 6 Minus: base amount - 7		iu Apprentic	esnip Con	ipieiion G	าสท		-		- 4		ı	_
Minus: base amount 7	Income limit						=		▶ _			5
	Lesser of line 1 or line 5											6
Net tool amount = 8	Minus: base amount								<u> </u>			7
	Net tool amount								=	:		8

Tradesperson deduction for tools, lesser of \$500 and line 8

Apprentice mechanic tools expenses

Eligible tools bought in 2021		Eligi	ble for GST	/HS	Γrebate; pe	r tax	paid		Not eligible	for		Ī
List each tool or set of tools	GSTe		HST				GST/HS	Total				
Description	at 5%								rebate			
												l
Total												1

Maximum deduction for eligible tools			Í	
Employment income as an eligible apprentice for the year; enter applica	ble portion of income		2	
Plus: Apprenticeship Incentive Grant and Apprenticeship Completion Gr	ant (T4A box 130)	<u>+</u>	3	
Minus: Repayment of Apprenticeship Incentive Grant and				
Apprenticeship Completion Grant		4		
Tradesperson deduction for tools, above	+	5		
Total deductions	=	_ >	6	
Line 2 plus line 3 minus line 6		<u> </u>	7	
Income limit, 5% of line 7			8	
Canada employment amount, line 363 of Schedule 1			9	
Plus: Base amount		_ +	10	
Total base amount, line 9 plus line 10			11	
Greater of line 8 or line 11		<u> </u>	>	12
Manifestore and the standard and the standard st				l 40
Maximum amount for tool expenses of the year, line 1 minus line 12 (en	ter zerc if n ga .e)			13
Unused portion of the maximum deduction from 2020			<u>+</u>	14
Maximum deduction for eligible tools			<u> </u>	15
To claim an amount lower than the maximum, enter the amount to claim	, 0,	<u> </u>	16	
	N. W. C.W			1
Net income for the year before the apprentice mechanic tools exp n	<u>aer liction</u>			17
Deduction for tools for an eligible apprentice mechanic, see of lin	ne 15 (or line 16, if entere	ed) and line 17		18
· · · · · · · · · · · · · · · · · · ·	2/			
Amount available for deduction next year (line 15 minus i. 18)				19

Disposition of tools

	First tool	Second tool	Third tool	Fourth tool
Proceeds of disposition				1
Adjusted cost of the eligible tool				
A - Original cost of the tool				2
B - Tradesperson & apprentice mechanic deduction in year of purchase				3
C - Total cost of tools in the year the tool was purchased				4
Adjusted cost of the eligible tool (A -(A x [B/C])				5
Amount to include in income following disposition of the tool				6
Total amounts to include in income for disposition of tools at line 130				7

Expenses of Employed artists

2018 (AIIP)

Music	cal instrument	ıment expenses Eligible for GST/HST rebate; per tax paid Not eligible for												
				GST at 5%			<u>H</u>	ST			GST/I	HST	To	tal
Main	tenance costs													·
Rent	al fees													2
Insur	ance costs													
Capi	tal cost allowan	се												4
Tota	l expenses													
_ine 6	6 minus line 7	cal instrument e			and line 8)			<u>-</u>	=		/ 			8 9
1 Class no.	2 UCC, beginning	3 GST/HST rebate	4 Additions	5 Proceeds of dispositions	6 UCC befo CCA		7 year and CC adj.	8 Base for	CCA Ra		10 CCA	UCC, er	nding	12 GST/HST rebate?
8														
Class no.	13 Additions before November 21,	Additions after November 20,	15 Disposition allocated (N	n Dispos	16 Disposition Net no allocated (AIIP)			'IP addition	"IP addition 1/2 year adjustment			20 adjustment	nt 1/2 year and adj.	

Notes : Col. 7: A positive amount represents a 1/2 year adjustment (from col. 19) and a regard amount represents a UCC gross up (from col. 20) under the Income Tax Regulations 1100(2).

Col. 8: If the amount in column 7 is positive (1/2 year adjustment), subtract the amount of co. 7 to arrive at the amount in column 8. If the amount in column 7 is negative (UCC adjustment under ITR 1100(2)), add the amount of column 7 to arrive at the amount in column 8.

Col. 14: Of the amount in col. 4, enter the additions that were purchased after 1. ve. er 2, 2018 (Engible for accelerated CCA).

AIIP)

Col. 21: See note 7.

8

2018 (Non AIIP)

Artists' employment expenses		Eligible for	GST/HST i	rebate; per tax paid	Not eligible fo	r	
	GST			HST	GST/HST	Total	
escription	at 5%				rebate		
Total							
Undeducted artists' employment expenses fror	n prior years				+		2
Subtotal - expenses available for deduction					=		3
Employment income as an artist for the year (7	Γ4 box 14 or foreign)				4		-
Lesser of 20% of line 4 and \$1,000					5		
Minus:				·			
Musical instrument expenses, above					6		
Interest and Capital cost allowance on motor	vehicle included in	expenses as	a salaried	artist	7		
Limit for deduction of artists' employment expe	enses			=	▶		8
Deduction for artists' employment expense	s (lesser of line 3 an	d line 8)					9
Amount available for deduction next year (line	3 minus line 9)						1

Expenses of Forestry workers

Γ	E	ligib	le for GST/	HS1	rebate; pe	r tax	paid	N	lot eligible for		
	GST	Ĭ			HST				GST/HST	Total	
	at 5%								rebate		
Cost of fuel											
Cost of repairs (parts and labour)											
Insurance premiums											
Interest on a loan used to purchase a chain saw or											
brush cutter		-				l	1				
Rental expenses of a chain saw or brush cutter											
Subtotal (line 1 to line 5)											
	ı	i	i		1	ì		ı	1 1	1	
Cost of a chain saw or brush cutter acquired in the year											
Trade-in of a used saw or cutter on purchase above											
Net cost of the new chain saw or brush cutter											
·											
Snowmobile or all-terrain-vehicle (ATV) expenses											
Cost of fuel											
Cost of repairs (parts and labour)											
Insurance premiums											
Sub-total (line 10 to line 12)											
Total expenses (line 6 plus line 9 plus line 13)					11/						
Less: Employer reimbursements					0////						
For chain-saw or bush cutter expenses		¹		اک							
For snowmobile or ATV expenses		کل		S,							
Less: Employer reimbursements For chain-saw or bush cutter expenses				8	OUN						
			- (2)								