

Agence des douanes et du revenu du Canada Canada Customs and Revenue Agency

- Use this form if you are a transport employee, such as an employee of an airline, railway, bus, or trucking company.
- You complete Parts 1 and 2, and your employer completes Part 3. ٠
- ٠ See the back of this form for details.
- If there is not enough space below, attach another sheet of paper. Keep receipts to support your claim in case we ask you for them.
- You do not have to send this form with your return. However, keep it in case we ask to see it later. ٠

Part 1 – Employee information Ē.

Last nar	ast name First name Social insurance number																					
Year					From: Year I			Month To:		Y	rear Month					Nethod used						
Period of employment during																	Detai	iled	Simp	olified	Batching	g
Part 2	Part 2 – Trip and expense summary																					
Num	ber of	Average no. of hrs. per	Home terminal			Away from home terminal			Service classification * *				als purcha	sed	ŧ			ıg				
Days	Trips	trip*											No.	C	ost	No.			Cost			
														\$				\$				
Total Total																						
Total amount you paid for meals 1																						
Total amount you paid for meals 1 Subtract the total repayments you received or will receive for any of these expenses - 2																						
Subtract the total repayments you received of will receive for any of these expenses2 Subtract (line 1 minus line 2) = X 50% =)% =			3					
																		-				_
		-	paid for loc															4				
														5				6				
Subtotal (line 4 minus line 5) = 6														- 0								
A	Allowable claim: Add lines 3 and 6. Enter this amount on line 229 of your return.															7						
N	Notes * Enter the average length of time you spent away from the municipality and metropolitan area (if there is one) where your																					
		home	e terminal is	s locate	d.	-		-				-								-		
	î		applies onl conductor												e (e	.g., eng	meer, u	amm	an, ma	Intenance		
	man, conductor, motorman, machine operator, maintenance-of-way employee). Certification by employee																					
l cer	tify that t	he abov	e informati	on is a t	true sta	atement	t of th	ne actu	al exp	oenses l	paic	d while	elwa	as away	fror	n my ho	ome ter	minal	during].
Date											Sig	gnatu	re _							. <u> </u>		
Part 3 – Employment information (to be completed by the employer)																						
1. Is your company's principal business the transportation of goods, passengers, or both? Yes No 2. What is the name of the collective agreement that governs this employee's employment with your company? Yes No																						
									1													
3. Are subsidized meals available to this employee? Yes No If yes, what is the cost to this employee? \$																						
4. a) Is the employee entitled to receive an allowance or repayment for: • meals Yes No Amount \$																						
4. a) i	s the en	ipioyee e		eceive	an ano	wance	orie	Jaymer	101.			ging		Yes	_	No		Amou				
												_ 0		-~		···• L	′		Ψ			-
b)	How mu	ch of the	allowance	or repa	ayment	did you	u rep	ort on t	his er	mployee	s T4	1 slip?	?						\$			
			Name of co	mployer	print)							_				Namo	of author	rized n	erson (n	vrint)		-
Name of employer (print) Name of authorized person (print)																						
		Date					Tele	phone							Sig	nature of	employ	er or a	authorize	ed person		
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Information for Transport Employees

Employment conditions

You can deduct the cost of meals and lodging if you meet all the following conditions:

- You work for an airline, railway, bus, or trucking company, or any other employer whose principal business is the transport of goods, passengers, or both.
- You travel in vehicles your employer uses to transport goods or passengers.
- You regularly have to travel away from the municipality and the metropolitan area (if there is one) where your home terminal is located.
- You incur meal and lodging expenses while travelling away from the municipality and the metropolitan area (if there is one) where your home terminal is located.

If your employer has repaid or will repay you for your meal and lodging expenses, subtract from your claim the amount of the repayment.

If your employer's principal business is **not** transporting goods, passengers, or both, you may still be able to claim expenses. For more details, get Information Circular 73-21, *Away-from-Home Expenses*.

You can also deduct the cost of meals and lodging when you meet **one** of the following conditions:

- You work for a railway company as a telegrapher or station agent in a relief capacity, or you carry out maintenance and repair work for the railway company while working away from home.
- You are a railway employee who works away from the municipality and the metropolitan area (if there is one) where your home terminal is located. You also work at such a distant location that it is unreasonable for you to return daily to your home, where you support a spouse or common-law partner, or dependant related to you.

If your employer has repaid or will repay you for your meal and lodging expenses, subtract from your claim the amount of the repayment.

Deductible expenses

Deductible expenses include any goods and services tax (GST) and provincial sales tax, or harmonized sales tax (HST) you paid on these expenses. You may be able to receive a rebate of the GST/HST you paid. We discuss this rebate in Chapter 9 of the *Employment Expenses* guide.

Meals

To calculate your meal expenses, use **one** of these methods:

The detailed method – The detailed method means that you have to keep a record book itemizing each expense. You also have to keep receipts to support the amount you deduct.

The simplified method – The simplified method is based on a daily meal rate of **\$11** for each meal. You do not have to keep receipts for your meals, but you have to keep a detailed list of the trips you take.

The batching method – When you are part of a work crew, such as on a train, your employer may provide you with cooking facilities. If you buy groceries and cook meals either by yourself or together, each person can claim up to **\$22** for each day. As long as you do not claim more than this amount, you do not have to keep receipts.

Under either the detailed or simplified method, you can claim one meal after every four hours from the check-out time, to a maximum of three meals per day. For the purposes of calculating the maximum number of meals allowed, a day is considered to be a 24-hour period that begins at the check-out time.

Workers on scheduled runs of 10 hours or less during their normal working hours (e.g., 7:30 a.m. to 5:30 p.m.) are generally expected to eat their breakfast and dinner at home. Therefore, lunch is the only meal claim allowed per day in these circumstances.

The most you can deduct for meal expenses is **50%** of your claim. For example, if you use the simplified method, which is based on a daily meal rate of \$11 per meal, the most you can deduct is 5.50 (\$11 x 50%) for each meal.

Lodging

You can deduct your lodging expenses. Keep receipts to support the amount you deduct.

How to claim your expenses

Complete this form, and claim your meal and lodging expenses on line 229 of your return. Your employer has to sign the form. You do not have to send this form with your return. However, keep it in case we ask to see it later.

If you want more information about meal and lodging expenses, get Information Circular 73-21, *Away-from-Home Expenses*. If you still need help completing this form, please contact us by calling **1-800-959-8281**.