



Tools Expense worksheet for employees who receive a T4

Name: _____ Year: _____

**You MUST provide a T2200 (declaration of conditions of employment) filled out by employer to claim these expenses. Please submit T2200 with this form annually **

*You can deduct up to \$1000 worth of tool expenses you paid to earn employment income. You can do this only if your employment contract requires you to pay the expenses, **and** you didn't receive an allowance for them, or the allowance you received is included in your income. The CRA may audit your tool expenses, so it is vital that you keep the receipts for the tools you buy*

Did you receive a tool allowance from your employer? Yes No

If yes, was the allowance included in your income? Yes No
If unsure please ask your employer for clarification

An eligible tool is a tool (including associated equipment such as a toolbox) that meets all of the following conditions:

- you bought it to use in your job as a tradesperson and it was not used for any purpose before you bought it*
- your employer certified it as being necessary for you to provide as a condition of, and for use in, your job as a tradesperson*
- it is not an electronic communication device (like a cell phone) or electronic data processing equipment (unless the device or equipment can be used only for the purpose of measuring, locating, or calculating)*

Total cost of all tools purchased, including GST (Please calculate) \$ _____