



Claim for Meals and Lodging Expenses

Protected B
when completed

- Use this form if you are an **employee of a transport business**, such as an airline, railway, bus or trucking company, or if you are an **other transport employee**, as defined in Chapter 4 of Guide T4044, Employment Expenses, including a long-haul truck driver.
- You complete **Parts 1 and 2**, and your employer completes **Part 3**. For details, see Chapter 4 of Guide T4044.
- 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, but keep it in case we ask to see it later.

Part 1 – Employee information

Last name			First name			Social insurance number					
Period of employment during			From:			To:			Method of calculation used		
Year			Year			Year			Simplified <input type="checkbox"/>		
Month			Month			Month			Detailed <input type="checkbox"/>		
									Batching <input type="checkbox"/>		

Part 2A – Trip and expense summary not including eligible travel periods of long-haul truck drivers (attach a separate sheet if needed)

Number of		Average no. of hrs. per trip*	Home terminal	Away from home terminal	Service classification**	Meals bought		Lodging and showers	
Days	Trips					No.	Cost (in Canadian dollars)	No.	Cost (in Canadian dollars)
							\$		\$
Totals						(i)		(ii)	

Part 2B – Trip and expense summary for eligible travel periods of long-haul truck drivers (attach a separate sheet if needed)

Number of		Average no. of hrs. per trip*	Home terminal	Away from home terminal	Meals bought		Lodging and showers		
Days	Trips				No.	Cost (in Canadian dollars)	No.	Cost (in Canadian dollars)	
						\$		\$	
Totals						(iii)		(iv)	

Total amount you paid for meals from line (i) in Part 2A	8523	\$	1	
Subtract any non-taxable amount you received or will receive for these expenses		-	\$	2
Subtotal (line 1 minus line 2). If negative, enter "0".		=	\$	× 50% = \$ 3
Total amount you paid for meals from line (iii) in Part 2B	8528	\$	4	
Subtract any non-taxable amount you received or will receive for these expenses		-	\$	5
Subtotal (line 4 minus line 5). If negative, enter "0".		=	\$	× 80% = \$ 6
Total amount you paid for lodging from line (ii) in Part 2A		\$	7	
Total amount you paid for lodging from line (iv) in Part 2B		+	\$	8
Subtotal (line 7 plus line 8)		\$	9	
Subtract any non-taxable amount you received or will receive for these expenses		-	\$	10
Subtotal (line 9 minus line 10). If negative, enter "0".	9200	=	\$	▶ + \$ 11
Allowable claim: Add lines 3, 6, and 11. Enter this amount on line 229 of your return.			\$	12

Notes * Enter the average length of time you spent away from your employer's home terminal. The employer's **home terminal** is the employer's establishment where you report for work.

** This applies only to claims that **railway employees** make. Enter your class of service (for example, engineer, maintenance worker, conductor, machine operator, maintenance-of-way employee).



Certification by employee

I certify that the information provided in this form is a true statement of the actual expenses I paid while I was away from my home terminal during (Year)

Date _____

Signature _____

Part 3 – Employment information (to be completed by the employer)

1. Is your company's main business the transportation of:	• goods	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
	• passengers	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
2. What is the name of the collective agreement that governs this employee's employment with your company? _____				
3. Is the employee ever required for their job to be away for at least 12 consecutive hours from the municipality and metropolitan area (if there is one) where the employee regularly reports to work?		Yes <input type="checkbox"/>	No <input type="checkbox"/>	
4. a) Is the employee a long-haul truck driver?		Yes <input type="checkbox"/>	No <input type="checkbox"/>	
b) If yes , is the employee ever required for their job to be away for at least 24 consecutive hours from the municipality or metropolitan area (if there is one) where the employee regularly reports to work, and to travel at least 160 kilometres from the employer's establishment to which the employee regularly reports to work?		Yes <input type="checkbox"/>	No <input type="checkbox"/>	
5. Are subsidized meals available to this employee?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	If yes , what is the total cost to this employee?	\$ _____
6. a) Is the employee entitled to receive an allowance or repayment for:	• meals	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Amount \$ _____
	• lodging	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Amount \$ _____
b) How much of the allowance or repayment did you report on this employee's T4 slip?				\$ _____

Certification by employer

I certify that the information provided in Part 3 is, to the best of my knowledge, correct and complete.

Name of employer (print) _____

Name of authorized person (print) _____

Date _____

Telephone number _____ ext. _____

Signature of employer or authorized person _____

Employment conditions

You can claim the cost of meals and lodging (including showers) if you meet **all four** of the following conditions:

- you work for an airline, railway, bus, or trucking company, or for any other employer whose main business is transporting 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 metropolitan area (if there is one) where your home terminal is located
- you **regularly** incur meal **and** lodging expenses while away from the municipality and metropolitan area (if there is one) where your home terminal is located. This means that you must generally be away from home overnight to do your job

For information on meal allowances and subsidized meals, see Information Circular IC73-21, Claims for Meals and Lodging Expenses of Transport Employees, and Guide T4044, Employment Expenses.

Even if you do not meet all of the above four conditions, you may still be able to claim the cost of meals and lodging you incur in the year. For example, you may be an employee whose main duty of employment is transporting goods, but your employer's main business is not transporting goods or passengers. If you meet the conditions listed under the section called "Travelling expenses" in Chapter 3 of Guide T4044, you will still qualify to use the simplified method of meal reporting (based on a per meal rate of \$17 which includes sales tax) described in Chapter 4 of the guide. For more information about both sets of conditions, see Information Circular IC73-21.

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

- you work away from home for a railway company as a telegrapher or station agent in a relief capacity, or carrying out maintenance and repair work for the railway company
- you are a railway employee who works away from the municipality and 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 a dependant related to you

Meal and beverage expenses for long-haul truck drivers are deductible at a rate higher than the 50% permitted for other transportation employees. During eligible travel periods, meal and beverage expenses incurred are deductible at a rate of **80%**.

You are a **long-haul truck driver** if you are an employee whose main duty of employment is transporting goods by way of driving a long-haul truck, whether or not your employer's main business is transporting goods, passengers, or both.

A **long-haul truck** is a truck or tractor that is designed for hauling freight, and has a gross vehicle weight rating of more than 11,788 kg.

An **eligible travel period** is a period during which you are away from your municipality or metropolitan area (if there is one) for at least 24 hours for the purpose of driving a long-haul truck that transports goods at least 160 kilometres from the employer's establishment to which you regularly report to work.