



Total amount you paid for meals from line (i) in <b>Part 2A</b>	<b>8523</b>	_____	<b>1</b>	
Subtract any non-taxable amount you received or will receive for these expenses.	-	_____	<b>2</b>	
Line 1 <b>minus</b> line 2 (if negative, enter "0")	=	_____		× 50% = <b>3</b>
Total amount you paid for meals from line (iii) in <b>Part 2B</b>	<b>8528</b>	_____	<b>4</b>	
Subtract any non-taxable amount you received or will receive for these expenses.	-	_____	<b>5</b>	
Line 4 <b>minus</b> line 5 (if negative, enter "0")	=	_____		× 80% = <b>6</b>
Total amount you paid for lodging from line (ii) in <b>Part 2A</b>		_____	<b>7</b>	
Total amount you paid for lodging from line (iv) in <b>Part 2B</b>	+	_____	<b>8</b>	
Line 7 <b>plus</b> line 8	=	_____	<b>9</b>	
Subtract any non-taxable amount you received or will receive for these expenses.	-	_____	<b>10</b>	
Line 9 <b>minus</b> line 10 (if negative, enter "0")	<b>9200</b>	=	_____	<b>▶ + 11</b>
<b>Allowable claim:</b> Add lines 3, 6, and 11. Enter this amount on line 22900 of your return.		=	_____	<b>= 12</b>

**Certification by employee**

I certify that the information provided in this form is correct and complete, and 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  No
  - passengers Yes  No
  
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  No
  
4. a) Is the employee a long-haul truck driver? Yes  No 
  - 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  No
  
5. Are subsidized meals available to this employee? Yes  No   
 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  No  Amount \$ \_\_\_\_\_
  - lodging Yes  No  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

\_\_\_\_\_  
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 more information on meal allowances and subsidized meals, see Information Circular IC73-21R9 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 claiming meal expenses (based on a per meal rate of **\$23** which includes sales tax) described in Chapter 4 of the guide. For more information about both sets of conditions, see Information Circular IC73-21R9.

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.

See the privacy notice on your return.