REVENU QUÉBEC

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General Employment Conditions

If you are a salaried employee or an employee who earns commissions and you want to claim a deduction for employment expenses, have your employer complete this form. Enclose this form and form TP-59-V, *Employment Expenses of Salaried Employees and Employees Who Earn Commissions*, with your income tax return.

If you are a forestry worker, transport employee, salaried musician or salaried tradesperson, you probably do not need to complete this form.

For information about employment expenses or the forms to be completed, see the guide *Employment Expenses* (IN-118-V).

Be sure to provide all the information requested.

Taxation year Y Y Y Y

1 Identification of the employee

Last name

First name

Social insurance number

2 Identification of the employer

Name of employer

Identification number

File T Q

Address

Postal code

Contact person

Area code Telephone

3 Questions concerning the employment

3.1 General information

1. Did the employee's duties and employment contract require the employee to incur expenses to earn employment income? ..... ☐ Yes ☐ No

   If **no**, the employee cannot deduct employment expenses. **Consequently, you do not need to complete or sign this form.**

2. Employee's period of employment: ..... from Y Y Y Y M M D D to Y Y Y Y M M D D

3. Employee's title or position: _____

3.2 Remuneration, allowance or reimbursement of expenses

4. Was the employee remunerated, in whole or in part, by commissions or similar amounts based on sales made or contracts negotiated? ..... ☐ Yes ☐ No

   If **yes**, provide the following information:

   (a) Amount of remuneration received: ..... $ _____

   (b) Type of property sold or contracts negotiated: _____

5. Did the employee receive a per-kilometre allowance? ..... ☐ Yes ☐ No

   If **yes**, provide the following information:

   (a) Rate per kilometre: ..... _____ /km

   (b) Total number of kilometres travelled: ..... _____ km

   (c) Total allowance: ..... $ _____

   (d) Portion of that amount included in box A of the employee's RL-1 slip: ..... $ _____

   (e) If the allowance does not cover all the kilometres travelled for the employment, indicate the types of trips covered by the allowance: _____

6. Did the employee receive an expense allowance or expense reimbursement? ☐ Yes ☐ No

If **yes**, enter the amounts the employee received and the portion of these amounts included in box A of the employee's RL-1 slip:

	Allowance	Reimbursement	Portion included in box A of the RL-1 slip
(a) Motor-vehicle expenses:	$	$	$
(b) Travel expenses:	$	$	$
(c) Other expenses. Specify:	$	$	$

7. Was the employee entitled to be reimbursed for expenses related to office rent, the salary or wages of an assistant or substitute, or supplies used directly in carrying out their duties? ☐ Yes ☐ No

If you paid amounts related to such expenses, provide the following information:

(a) Type of expenses paid: _____

(b) Amount of expenses paid: $ _____

(c) Portion of this amount included in box A of the employee's RL-1 slip: $ _____

3.3 Motor-vehicle expenses and travel expenses

8. Was the employee required to perform some or all of their duties away from your place of business, or at various locations? ☐ Yes ☐ No

If **yes**, provide the following information:

(a) Percentage of work hours spent at your place of business: _____ %

(b) Percentage of work hours spent at customers' premises or on the road: _____ %

(c) Percentage of work hours spent at the employee's home: _____ %

9. Did the employee's duties require them to spend at least 12 consecutive hours away from the municipality or metropolitan area where your place of business (to which the employee ordinarily reported for work) is located? ☐ Yes ☐ No

If **yes**, where was the employee required to perform their duties? _____

10. Was the employee required to supply a motor vehicle? ☐ Yes ☐ No

11. Under the employment contract, was the employee required to incur travel or motor-vehicle expenses? ☐ Yes ☐ No

If **yes**, provide particulars: _____

3.4 Cost of supplies, expenses related to an office in the home and other expenses

12. Under the employment contract, was the employee required to purchase supplies used directly in carrying out their duties? ☐ Yes ☐ No

If **yes**, provide particulars: _____

13. Under the employment contract, was the employee required to pay salary or wages to an assistant or substitute? ☐ Yes ☐ No

14. Did the employee have an office at your place of business? ☐ Yes ☐ No

15. Under the employment contract, was the employee required to maintain an office outside your place of business? ☐ Yes ☐ No

If **yes, and if the employee maintained the office in their home**, check the appropriate box or boxes.

☐ The employee performed their duties primarily (more than 50%) at that office.

☐ The employee used that office exclusively to earn employment income, and to meet clients or other people on a regular and ongoing basis in the normal course of their duties.

16. Under the employment contract, was the employee required to incur **other expenses** not mentioned in this form? ☐ Yes ☐ No

If **yes**, provide particulars: _____

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3.5 Expenses of a sharesperson

17. If the employee is a sharesperson or a sharesperson's helper, were they required under the employment contract to incur or contribute to certain expenses? ..... ☐ Yes ☐ No

If **yes**, provide particulars: _____

4 Certification by the employer

I certify that all the information provided in this form is accurate and complete.

Signature of employer or authorized person	Title or position	Date

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