

Claim for Meals and Lodging Expenses

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	– Em	ployee	: infor	mation

Last na	ame				First name				,	Social in	surance number
Period employ during	yment	Year		From:	Year Mont		Year	Month		of calc Detailed	ulation used Batching
Part 2							ding eligible tra eparate sheet if				
Numb	per of	Average no. of			Away from hor	me	Service	N	leals bought	Lod	ging and showers
Days	Trips	hrs. per trip 1	Hom	e terminal	terminal		classification ²	No.	Cost Canadian dolla	rs No.	Cost Canadian dollars
									\$		\$

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

		Average			Ι.	leals bought	Lodo	ing and showers	
Numb	er of	no. of	Home terminal	Away from home terminal					
Days	Trips	hrs. per trip 1	Home teminal	Away irom nome teminar	No.	Cost Canadian dollars	No.	Cost Canadian dollars	
						\$		\$	
				Totals	L(iii)		(iv)		

Totals

(i)



(ii)

¹ 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.

² 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).

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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	0% =	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"		=	× 8	0% =	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 lin	ne 22900 (of your return			12
I certify that the information provided in this form is a true stater home terminal during (Year) Date	ment of the Signatu	·	es I paid wh	ile I was away	from my
Part 3 – Employment information (to be completed 1. Is your company's main business the transportation of:	by the e	mployer)			
• goods		Yes 🗌	No 🗌		
• passengers		Yes 🗌	No 🗌		
2. What is the name of the collective agreement that governs th	is employe	ee's employmen	t with your	company?	
3. Is the employee ever required for their job to be away for at le municipality and metropolitan area (if there is one) where the				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 aw from the municipality or metropolitan area (if there is one) to work, and to travel at least 160 kilometres from the employee regularly reports to work?	where the	employee regul	arly reports		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 repayr	ment for:				
• meals		Yes 🗌	No 🗌	Amount \$	
• lodging		Yes [Amount \$	
b) How much of the allowance or repayment did you report	on this em	ployee's T4 slip			

TL2 E (20)

Certification by employer

ify that the infor	rmation provided in Part 3 is, to the best o	of my knowledge, correct and complete.
	Name of employer (print)	Name of authorized person (print)
Date	Telephone number	Signature of employer or authorized persor

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 IC73-21R 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 \$23 which includes sales tax) described in Chapter 4 of the guide.

For more information about both sets of conditions, see Information Circular IC73-21R.

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.