Canada Revenue Agency | Agence du revenu du Canada

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# 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 more information, 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 the Canada Revenue Agency (CRA) asks you for them.

You do **not** have to send this form with your return, but keep it in case the CRA asks to see it later.

## Part 1 – Employee information

| Last name | First name | Social insurance number |
|---|---|---|
| | | |

| Period of employment during | Year | From: Year Month | To: Year Month | Method of calculation used |
|---|---|---|---|---|
| | | | | Simplified ☐ Detailed ☐ Batching ☐ |

## 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 number of hours per trip (1) | Home terminal | Away from home terminal | Service classification (2) | Meals bought | | Lodging and showers | |
|---|---|---|---|---|---|---|---|---|---|
| Days | Trips | | | | | No. | Cost Canadian dollars | No. | Cost Canadian dollars |
| | | | | | | | $ | | $ |
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| | | | | | 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 number of hours per trip (1) | Home terminal | Away from home terminal | Meals bought | | Lodging and showers | |
|---|---|---|---|---|---|---|---|---|
| Days | Trips | | | | No. | Cost Canadian dollars | No. | Cost Canadian dollars |
| | | | | | | $ | | $ |
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| | | | | Totals | (iii) | | (iv) | |

(1) Enter the average length of time you spent away from your **employer's home terminal**. This 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, or maintenance of way employee).

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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Total amount you paid for meals from line (i) in Part 2A | 8523 | | | 1 | | | |
| Non-taxable amount you received or will receive for these expenses | | – | | 2 | | | |
| 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 | | | |
| Non-taxable amount you received or will receive for these expenses | | – | | 5 | | | |
| 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 | | | |
| Line 7 plus line 8 | | = | | 9 | | | |
| Non-taxable amount you received or will receive for these expenses | | – | | 10 | | | |
| Line 9 minus line 10 (if negative, enter "0") | 9200 | = | | ► | | + | 11 |
| **Allowable claim:** Add lines 3, 6, and 11. Enter this amount on **line 22900** of your return. | | | | | | = | 12 |

**Certification by employee**

I certify that the information given 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 the 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 the employee? — Yes ☐ No ☐

   If **yes**, what is the total cost to the 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 the employee's T4 slip? $

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### Certification by employer

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

| Name of employer | | Name of authorized person |
|---|---|---|
| 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 "Travelling expenses" section 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.