

# Deducting Employment Expenses - Sas Ansari

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## Deducting Employment Expenses

[Leith v The Queen, 2015 TCC 314](#)

At issue was whether the taxpayer met the procedural and legal requirements enabling him to deduct employment expenses from his income.

The [Income Tax Act](#) prohibits the deduction of employment expenses from income other than those expressly permitted by section 8.

### ANALYSIS

In order to be deductible, the taxpayer:

1. must have a [T2200 Declaration of Conditions of Employment](#) form for certain expenses;
2. must incur the expense for purposes of earning income from employment,;and
3. must be permitted to deduct the amount by a provision in section 8.

Subsection 8(10) of the [ITA](#) limits the deductions allowed under subsection 8(1) paragraphs (c), (f), (h), and (h.1) and subparagraphs (i)(ii) and (iii). For these expenses, the taxpayer needs the prescribed form (T2200) signed by the employer certifying that the conditions for the deduction has been met, and this form must be filed with the taxpayer's return of income for the year. The T2200 form states that it doesn't have to be filed but must be kept in case the CRA asks for it.

This administrative practice seems at odds with the statutory requirement. owever, subsection 220(2.1) give the Minister the power to waive the requirement that a person file a prescribed form or document. The form, therefore, has the effect of waiving the filing requirement as long as the form is provided upon request (para 7).

Here, the CRA assumed that the taxpayer did not incur the expenses in respect of employment activities. The Taxpayer failed to demolish the assumption. The evidence of the taxpayer was not credible, in part because he altered his T2200 and backdated his personal calendars. The problem with the alterations, even if valid, is that it was not possible for the court to determine whether or not the changes were made before the document was certified or not.

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