

Tax Time

Sales people can write off more than most

We all incur expenses while trying to make a living.

And when we hear stories about people being able to "write off" all kinds of expenses for tax purposes, we have a nagging suspicion that we're missing out. Is it possible to

write off any of the expenses we incur to earn employment income?

Unfortunately, the answer in most cases, is no. Expenses such as lunches, business clothes and commuting, are all non-deductible.

However, under certain

circumstances, business travel, meals and lodging while out of town on business, parking, supplies, salaries for an assistant or substitute, home work space and auto expenses, may be deductible.

There are several requirements that must be met:

First of all, your employer must not reimburse you or give you a non-taxable allowance to cover them.

And you can only deduct meals, lodging, travel and auto expenses if you ordinarily work away from the

employer's place of business or in different places. To deduct meals, you generally have to be out of town for at least 12 hours. You can only deduct supplies if they are used up in the course of your employment. Expenses for a home office can be deducted only if you do most of your work there or if you use the space exclusively for earning employment income and you meet clients there on a continuous basis.

Deductions for meals are limited to 50 per cent of the amount spent and home office expenses are limited to rent, utilities and home repairs and maintenance.

Finally, in order to deduct employment expenses, you must have Form T2200 filled out and signed by your employer.

Sales Expenses

If you are paid, in part, by commission, you may be able to deduct advertising and promotion expenses, 50 per cent of the cost of entertaining clients, insurance and property taxes, as well as utilities, rent and maintenance.

Although you can deduct more expenses than other employees, you are also subject to additional restrictions. As a sales employee, your claim for expenses is limited to the total commissions you receive, plus any auto CCA and interest claim only regular employment expenses, since they are not subject to these restrictions.

This article was submitted by H&R Block and Helen Davis.



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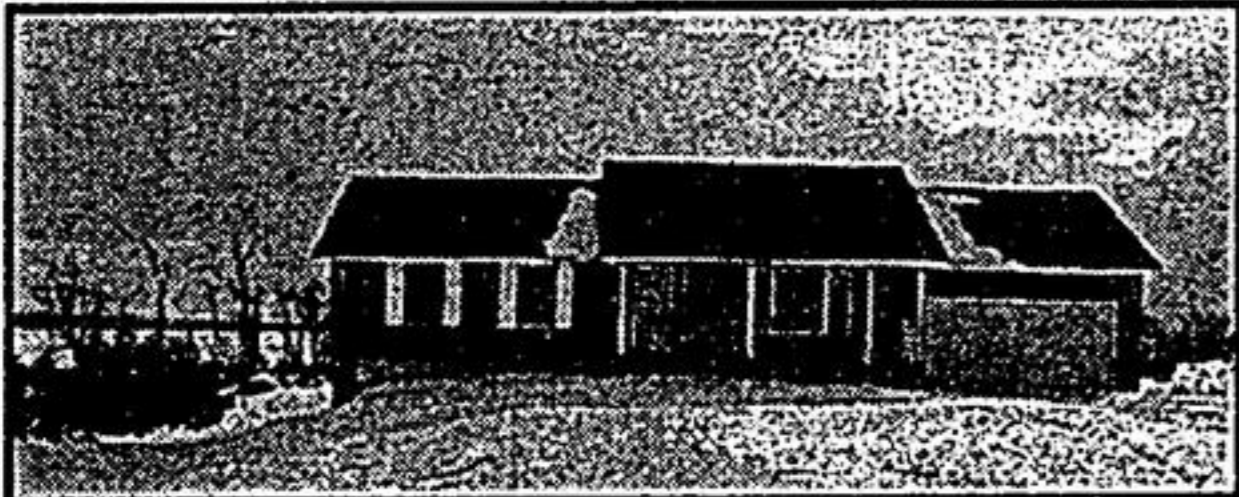
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By the upscale features and friendly ambience of this gracious home situated on about one and three quarter acres. From the grand ceramic foyer with circular oak staircase to the large, private in-law suite, also suitable for a home office, this spacious home has just about everything. Please call for more information. Asking \$339,000.



100' OF PRIME WATERFRONT

On Lake Scugog! This immac. 2 bdrm. cottage could be converted to year round home. It is complemented by a 1 bdrm. guest cabin at the shoreline. Other features include an airtight stove in the living room, a sauna with its own separate woodstove, 16' of dock and 3 appliances. Asking \$112,500. Please call 1-800-448-1056 or 905-985-9777.



OPEN HOUSE SUN. APRIL 6 1-4 P.M.

Hostess: Connie Southern. Just Listed, north of Port Perry - 3 bdrm. home with spectacular view of Lake Scugog. Propane heating, eat-in kit. with oak cabinetry, bathroom with Jacuzzi and skylight, main floor laundry and the list goes on. Call us for details - \$178,500. Directions: Durham #2 North Port Perry to Victoria Road. #28 east follow signs.



PORT PERRY

Location - Location, Hobbies/Gardeners Delight. Good 4 bdrm. older home with many upgrades. Kitchen with walk-in pantry and walkout to mature lot. Large dining area, double size living room, rec. room. Large workshop with many uses. 290' of road frontage. Asking \$189,000. Come view for yourself.



CENTURY HOME

On mature park-like lot in Manilla. Only seeing is believing! This 5 bdrm. home offers quality and originality of yesteryear. Main floor laundry, fam. room with gas fireplace and walkout to large deck, den with fireplace, formal living and dining rooms, 2-1/2 bathrooms, huge verandah. Garage/workshop. Value plus. Come view for yourself. \$194,500. Must be sold.



PORT PERRY - LIVE IN STYLE

This custom-built home has it all - eat-in kitchen with main floor family room, walkout to large deck, master bedroom 22x12' with Jacuzzi, living/dining combination, large sunroom with skylights & walkout to mature lot. Bedroom and full bath in basement. Many upgrades. Central air and vac. Gas heating. Electric garage doors, etc., etc. Come view the quality here. \$214,700.

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Property - 43+ acres with ponds & bush (fenced) - 7 horse stall & tack room barn with water and hydro - Century original 1 room loft could be used for bunkie, studio. HOUSE - Spacious 3 bdrm., large country kit., sep. dining, bsmt., just waiting to be finished, newer windows and doors. More than a home lifestyle! See now by calling 985-9777. \$275,500.



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