

HOME OFFICE EXPENSE WORKSHEET

TAXPAYER NAME: _____

Who can claim this (please check which situation applies to you):

Self-employed individuals:

You can claim home office expenses as long as your home is your principal place of business, or if the space is used only to earn business income and meet with clients/customers regularly.

Employees and commissioned salespeople:

You are eligible to deduct home office expenses if the work space is where you mainly work (more than 50% of the time) AND the space is used only to earn employment income and meet with clients/ customers. A signed T2200 form must be obtained from your employer indicating that use of your home office is a condition of your employment (as explicitly stated in your employment contract), and no reimbursement was received.

If you are eligible to deduct home office expenses, we will need the following information from you:

AREA

Total square footage of home	_____
Square footage for business use	_____

EXPENSES

	Total Expense (incl. GST/HST)
Heat	_____
Electricity	_____
* Insurance	_____
Repairs & maintenance	_____
** Mortgage interest	_____
* Property taxes	_____
Other expenses: (detail)	_____
_____	_____
_____	_____

* Insurance and Property taxes can only be claimed by self-employed individuals and commissioned salespeople.

** Mortgage interest can only be claimed by self-employed individuals.

PLEASE BE SURE TO RETAIN COPIES OF ALL SUPPORTING INVOICES, RECEIPTS & OTHER DOCUMENTS FOR AT LEAST 6 YEARS FROM THE END OF THE CURRENT TAX YEAR.