

Home Office Expense Worksheet

GUIDELINES/INSTRUCTIONS:

Employees and commissioned salespeople are eligible to deduct home office expenses if the work space is where you mainly (more than 50% of the time) work 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 and no reimbursement was received.

Self-employed individuals can claim home office expenses as long as it is their principal place of business, or if the space is used only to earn business income and meet with clients/customers regularly.

If you were self-employed or are eligible to deduct home office expenses as an employee/commissioned salesperson, please provide us with the following information to assist in preparing your tax returns:

- **Square footage of office space and total square footage of home**
- **Summary and/or receipts of expenses, such as mortgage interest, property taxes, repairs, and insurance for the year**

NOTE: Employees and commissioned salespeople are limited to the types of expenses they can claim as home office expenses.

The following can be used to assist you in summarizing your home office expenses:

Total square footage of home	A	_____ sq. ft
Total square footage of office space in home	B	_____ sq. ft
Percentage- business use	= B / A	
<u>Expenses:</u>		
Heat		\$ _____
Hydro		_____
Insurance	(self-employed and commission only)	_____
Maintenance and repairs		_____
Mortgage interest	(self-employed only)	_____
Property taxes	(self-employed and commission only)	_____
Rent	(self-employed only)	_____
Other:		_____
<i>(specify)</i>		_____

Total expenses	C	_____ -
Percentage- business use		
	<i>(per above)</i>	D
Total business use of home	= C x D	