

### Home Office Expenses - Worksheet

As an employee or commissioned salesperson, you may claim 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 or customers. A signed copy of Form T2200 must be obtained from your employer indicating that use of your home office is a condition of employment and no reimbursement was received.

If you are self-employed, you can claim home office expenses if it is your principal place of business, or the space is used only to earn business income and meet with clients or customers regularly.

Use the following information to summarize your home office expenses:

Total square footage of home \_\_\_\_\_ sq. ft.  
Total square footage of office space in home \_\_\_\_\_ sq. ft.  
Percentage of business use (office sq. ft. / total sq. ft.) \_\_\_\_\_ %

Expenses

Heat \_\_\_\_\_  
Electricity \_\_\_\_\_  
Water \_\_\_\_\_  
Insurance (self-employed and commission employees only) \_\_\_\_\_  
Maintenance and repairs \_\_\_\_\_  
Mortgage interest (self-employed only) \_\_\_\_\_  
Property taxes (self-employed and commission employees only) \_\_\_\_\_  
Rent \_\_\_\_\_  
Other expenses (specify) \_\_\_\_\_  
**Total expenses** \_\_\_\_\_