

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 _____