



Home Office Expense Worksheet

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 or 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 complete the following to assist in preparing your tax returns:

Total finished square footage of home A _____ sq. ft.

Total square footage of office space in home B _____ sq. ft.

Percentage - business use = B / A %

Expenses:

Heat \$ _____

Water _____

Insurance (self-employed & commission only) _____

Repairs and maintenance _____

Mortgage interest (self-employed only) _____

Property taxes (self-employed & commission only) _____

Rent (self-employed only) _____

Other: _____ _____

(specify) _____ _____

_____ _____

Total expenses C \$ _____

Percentage - business use (per above) D %

Total business use of home = C x D \$