



# Home Office Worksheet

For deducting home office expenses using a T2200,  
Declaration of Conditions of Employment

## ◆ What to include:

- T2200, signed by your employer
- Summary of expenses you wish to deduct
- The percentage of business use of your home (calculated on page 2)

## ◆ Eligible Expenses

- Electricity, Heat, Water / Sewer
- Home Internet (access fees only)
- Maintenance + Minor Repair Costs \*
- Rent
- Home Insurance  
(Commission Employees Only)
- Property Taxes  
(Commission Employees Only)
- Office Supplies + Stationary  
(Must be specified on T2200)
- Phone  
(Must be specified on T2200)

## ◆ Expenses that Cannot be Claimed

- Mortgage Interest or Principal Payments
- Home Internet Connection Fees
- Furniture
- Capital Expenses
- Wall Decorations

\* You cannot claim expenses that you have been reimbursed for by your employer.

\* Maintenance + Minor Repairs. It may not be appropriate to use a percentage of these costs. For example, if the expenses you paid were to maintain a part of the house that was not used as a workspace, then you cannot deduct any part of them. Alternatively, if the expenses you paid were to maintain the workspace only, you may be able to deduct all or most of them. A good example of a reasonable maintenance expenses would be light bulbs for your home office.

For expenses you paid that relate to the workspace as well as other areas of the home. You can claim the percentage of those expenses that relate to the workspace. Example: Minor repairs of the home furnace or the purchase of household cleaning products.

For expenses related to the workspace only. You can claim the full amount paid if the expense is reasonable. Example: Purchase of light bulbs or repairing walls after the installation of phones, fax machines or other office equipment you used in the workspace.

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## General Information:

Client Name	
Start Date	End Date
Workspace Square Footage	Total Home Square Footage
For common (shared) space, indicate the number of hours per week you worked in the space.	

## Expenses:

Electricity		\$
Heat		\$
Water / Sewer		\$
Home Internet Access Fees	% of work use:	\$
Maintenance + Minor Repairs * see note on page 1		\$
Rent		\$
Home Insurance (Commission Employees Only)		\$
Property Taxes (Commission Employees Only)		\$
Office Supplies + Stationary (Must be specified on T2200)		\$
Phone (Must be specified on T2200)	% of work use:	\$

Our fee for completing the T777, Statement of Employment Expenses, is \$50 + HST. (More if we need to total receipts)  
You would need deductible expenses in excess of \$400 to justify the additional cost of filing.