

**T1 Checklist for Employment Expenses (1 schedule per employer)**

Name of Employer		
Is your employer registered for HST?		
Period employed during the year.		
Are you claiming employment expenses due to COVID-19?		

**If your claim is due to COVID-19 use option 1 or 2 below**

**\* No expenses can be claimed if they were or will be reimbursed by your employer \***

**Option 1 -Temporary flat rate method (no supporting document is required)**

Number of days you worked at home due to COVID-19	
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**Option 2 -Detailed method (Form T2200S from employer is required and supporting documents must be kept)**

*\*You can not claim capital items (computer, furniture, mortgage interest, etc.)*

Expense to earn salary or commission income	Total
Stationery	
Office supplies (postage, ink, etc.)	
Telephone (includes long distance calls for employment)	
Salaries paid to a substitute or assistant	
Other -	

<b>Expenses to earn commission income</b>	
Licences	
Bonding premiums	
Rental of office equipment	
Training costs	
Other -	

<b>Home office expenses</b>	
Total square feet of dedicated home office	
Total square feet of home	
Heat	
Electricity	
Water	
Home internet access fee	
Maintenance (cleaning supplies, light bulbs, etc.)	
Rent	
Property taxes <b>(commission employee only)</b>	
Home insurance <b>(commission employee only)</b>	
Other -	
Total home office expenses	

**Option 3 - Not claiming because of COVID-19 (Form T2200 from employer is required and supporting documents must be kept)**

Please use the categories in option 2, PLUS those below (where applicable)

**Expenses incurred to earn salary or commission income**

Travelling expenses -Food	
Lodging	
Other travelling expenses	
Parking	
Office rent	

**Expenses to earn commission income**

Legal and accounting fees	
Advertising and promotion	
Entertainment (food, tickets fees, other)	
Other	

**Motor vehicle expenses**

Year, Make, and Model		
Kilometres driven to earn business income		KMs
Total kilometres driven in the year		KMs
Date the lease began (If new, provide agreement)		
Purchase/dispose of vehicle (Provide support)		
Fuel, electricity and oil		
Interest expense		
Insurance		
Licence and registration		
Maintenance and repairs		
Lease payments		
Parking		
Car washes		
Other -		
Total motor vehicle expense		

**\* Please retain your original receipts for at least 7 years \***