



*Please do not email - please use the secure Dropbox link provided.

Business Use of Home - WHO can claim home office expenses?

[2020 & 2021 ONLY]

Employees who were required to work from home as a result of COVID-19

NB. In most cases, it will be much more straightforward - and give similar results - to claim the \$2/day deduction. See "For everyone" worksheet, section 5.

You must have a Form T2200S ([CLICK HERE](#)) which has been completed and signed by your employer.

Employees who are required to pay some of their own expenses under their employment contract

You can deduct these expenses if:

- You're required to pay them under your employment contract
- You incur these expenses directly in the course your work duties AND your employer has not reimbursed and will not reimburse you.

*Also, you must meet **ONE** of the following conditions:*

- The workspace is where you **mainly** work (more than 50% of the time).
- You use the workspace **only** to earn employment income, and you use it on a regular and continuous basis for meeting clients, customers, or other people in the course of your employment duties.

You must have a Form T2200 ([CLICK HERE](#)) which has been completed and signed by your employer.

Self-employed taxpayers

You can deduct these expenses, if you meet **ONE** of the following conditions:*

- it is your **principal** place of business,

OR

- you use the space **only** to earn business income, **AND** you use it on a regular and ongoing basis to meet clients, customers, or patients.

** CRA may challenge this if you're also claiming costs for a workspace outside the home.*

HOW MUCH can I claim?

If the costs relate **directly** to the space used for business (eg. electricity for a separately metered annex), you can claim 100% of the relevant expense.

If the costs relate to the entire home, you can claim a suitable percentage of the relevant allowable costs, based on the %age of the area of your home that you use for work purposes.

Your claim for use-of-home costs can't exceed the income from the relevant source (ie. you can't create a loss). But any unused costs can be used in future years.

You can also reclaim any HST you paid on these expenses if:

- Your business is registered for HST; or
- Your employer's business is registered for HST **and the HST registration number is reported on Form T2200.**



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WHAT home office costs can you deduct?

Report here the FULL cost (ie. do NOT pro-rate for the amount of the area that you use for the business - we will do that for you)

	Employee - Salary Only	Employee - Commissioned	Self-Employed
Utilities			
Phone and internet (NOTE*)			
Supplies and maintenance			
Rent (if you don't own your home)			
Property tax	Cannot claim		
Home insurance			
Mortgage interest (NEVER principal)		Cannot claim	
Renovations or upgrades to the space; office equipment, furniture or electronics *			

(Note*) You can claim home internet access fees, the cost of a basic cellphone service plan, and the cost of any long-distance calls made for work

* There are some restrictions on what you can claim for upgrades to the space - ask for details

Other details

I worked from home from [date] _____ to [date] _____.

Total area of my home in square feet: _____ sq ft

Area used by my home office in square feet: _____ sq ft