

Calculation of Work Space in the Home Expenses

Please use this form to provide us with your work space in home expenses for the year.

Heat		_____
Electricity		_____
Insurance (commission employees only)		_____
Maintenance		_____
Property taxes		_____
Rent		_____
Telephone		_____
Other expenses	_____	_____
	_____	_____
Subtotal		_____
Minus - personal use portion *	_____ %	_____
TOTAL EXPENSES		_____

Note * Enter the percentage of the total expenses that relate to personal use. If the amounts of expenses entered above are for the whole of the property in which the office in the home is located, divide the expenses on the basis of square metres or the number of rooms in the property or some other reasonable basis.

Note: If you are an employee who claims office in home expenses you must provide us with a T2200 form certified by your employer.

Note: Costs of a home office are only deductible when the work space is either:

- the place where the individual principally performs the duties of the office or employment, or
- used exclusively during the period in respect of which the amount relates for the purpose of earning income from the office or employment and used on a regular and continuous basis for meeting customers or other persons in the ordinary course of performing the duties of the office or employment.