

Income Tax Preparation Schedule – Home Office Expense

For _____ Period _____ to _____
Business Name *yyyy-mm-dd* *yyyy-mm-dd*

Business Usage (See comments below)

Area of home used for business.....
Total area of home.....

Direct Expenses

HST/GST Included

Heat.....	Yes <input type="checkbox"/> / No <input type="checkbox"/>
Electricity.....	Yes <input type="checkbox"/> / No <input type="checkbox"/>
Insurance (Note 1)	
Maintenance (Cleaning, supplies, repairs, etc.).....	Yes <input type="checkbox"/> / No <input type="checkbox"/>
Mortgage Interest (Note 1&2)	
Property taxes (Note 1)	Yes <input type="checkbox"/> / No <input type="checkbox"/>
Rent.....	
Strata Fees.....	
Water.....	
Other	Yes <input type="checkbox"/> / No <input type="checkbox"/>
Other	Yes <input type="checkbox"/> / No <input type="checkbox"/>

Self Employed – To be deductible, the space must be:

- Used exclusively to earn business income on a regular and continuous basis for the purposes of meeting clients of the business, or
- The principal place of business.

Employees – To qualify for home office expenses, the space must be:

- Used by the individual principally (more than 50% of the time) performs the office or employment duties, or
- Used exclusively during the period to which the expenses relate to earn income from the office or employment and, on a regular and continuous basis, for meeting customers or other persons in ordinary course of performing the office or employment duties.

Employees and commissioned salespersons claiming home office expenses require an employer authorized T2200 Conditions of Employment form.

- Notes:**
1. Not applicable for employee home office expenses
 2. Not applicable for commissioned employees