

Home Based Office Information

Home Based Business Usage:

As an employee or commissioned salesperson, you may claim home office expense if the work space is where you mainly work (more than 50% of the time) **AND** the space is used only to earn employment income and meet with clients or customers. A signed copy of FORM T2200 must be obtained from your employer indicating that the use of your home office is a condition of employment and no reimbursement was received.

If you are self-employed, you can claim home office expenses if it is your principal place of business, or the space is used only to earn business income and meet with clients or customers regularly.

Use the following information to summarize you home office expenses:

Total Square footage of Home: _____

Total Square footage of Office space in home: _____

Percentage of business use (office sq.ft./total sq.ft.): _____

Expenses:

Total Amount

Heat _____

Electricity _____

Insurance _____

Maintenance _____

Mortgage Interest _____

Rent _____

Property Taxes _____

Water/Sewage/Garbage Utilities _____

Other expenses (Specify) _____