HOME OFFICE AND AUTOMOBILE WORKSHEET

To deduct home office or automobile expenses, you must be able to answer "YES" to one of the following questions:

Did you work from home more than 50 per cent of the time over a period of at least four consecutive weeks in 2021 due to COVID-19? Refer to CRA: Home office expenses for employees. If "YES", you may qualify for the temporary flat rate method to claim a home office deduction of $2/day to a max of $500. Number of eligible days worked from home in 2021: _______	YES ☐ NO ☐
Are you required by your employer to maintain a workspace in your home or to use your vehicle to travel for work? If "YES", attach T2200 signed and filled out by employer	YES ☐ NO ☐
Are you an employed salesperson earning commissions and maintaining a workspace in your home?	YES ☐ NO ☐
Are you self-employed with a business that you were running out of your home?	YES ☐ NO ☐

The costs of a workspace in the home for an employee are only deductible when the workspace is either:

1. The place where the individual principally performs the duties of the office or employment, **or**
2. 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 performing your duties

- If you did not use your home office space exclusively to earn income, what % of the time was it used to earn income? ____%
- Please add up all expenses incurred and only enter 100% of the summarized amounts below. We will subtotal and prorate your expenses based on the amounts provided to us.
- See Deductibility of Workspace in the Home Costs table on the next page
- We do not require copies of your supporting documents. However, you must keep all documents and receipts for your records in case the CRA requests copies.
- For vehicle expenses to be deductible, CRA requires you to maintain a mileage log that records business related travel.

Home Office Expenses		Automobile Expenses	
Office area (square feet or metres)		Vehicle year/make/model/purchase date/purchase price (including GST/HST):	
Total home area (sq. feet or metres)		Odometer reading, Jan 1st	
Utilities (gas/heat, electricity, water)	$	Odometer reading, Dec 31st	
Rent	$	Total kilometres for the year	
Home insurance	$	Kilometres driven for business	
Repairs and maintenance	$	Car insurance	$
Mortgage interest	$	Fuel expenses	$
Property taxes	$	Interest on loan or lease costs per month	$
Telephone/internet	$	Maintenance and fees	$
Other (specify):	$	Parking and tolls	$
CCA on house (not recommended)	$	Other (specify): ______________________	$
Notes:			

Deductibility of Workspace in the Home Costs (*understanding what is deductible*)			
Deductible? (Yes or No)	**Employee – No Commissions**	**Employee – With Commissions**	**Self-Employed Business Income**
Rent (if tenant)	Yes	Yes	Yes
Utilities	Yes	Yes	Yes
Repairs and maintenance	Yes	Yes	Yes
Telephone (supplies) *	No/Yes	No/Yes	Yes
Internet (supplies) *	No	No	Yes
Property taxes	No	Yes	Yes
Home insurance	No	Yes	Yes
Mortgage interest	No	No	Yes
CCA on house	No	No	Yes
*Employees cannot deduct the monthly basic cost of a home telephone or the cost of fees for home internet service. Long distance charges that reasonably relate to employment income are deductible. In contrast, to the extent that telephone and internet service at an individual's home is used for both business and personal purposes, the business portion of the expense are deductible. A reasonable basis or proration should be used.			