HEATHER ALLISON CPA
PROFESSIONAL CORPORATION

This form is intended to assist you in providing the information required to summarize home office expenses. You do not need to submit receipts to us but you should keep receipts as support, in case CRA requests them.

NOTE *: In order for a SELF-EMPLOYED person to deduct home office expenses, you must either 1) use your home office as your principal place of business OR 2) use the space to earn your business income* ***AND*** *use it to meet customers on a regular basis.*

For an EMPLOYEE to deduct home office expenses, you must meet one of the above criteria AND be required by your employer to maintain a work space at home. Your employer must provide a T2200 form indicating this requirement.

Business Use of Home Office

If you are not registered for HST, you do not need to separate the HST portion - just fill in the "Total"

Description		Amount	GST/HST	Total
Heat				
Electricity				
Insurance				
Maintenance				
Mortgage interest				
Property taxes				
Water				
Other: (describe)				

Capital Asset purchase/disposal (if applicable)

If you are not registered for HST, you do not need to separate the HST portion - just fill in the "Total"

Description	Date	Buy/Sell	Amount	GST/HST	Total