

**Home Office Expenses due to COVID-19 Option 2 Detailed Method**

Client Name	
Tax Year:	

**Note:** The detailed method applies only to taxpayers who are claiming expenses incurred to earn salary or commission income. To qualify, the employee must have worked more than 50% of the time from home for at least a month (four consecutive weeks) in 2021. A completed and signed Form T2200S (Declaration of Conditions of Employment for Working at Home Due to COVID-19) must be obtained from the employer. All supporting documentation is retained by the employee.

**Expenses Incurred to Earn Salary or Commission income**

	Total with HST
Stationery	
Other (postage, ink cartridge, office supplies)	
Telecommunications (cellphone, long distance calls)	
Salaries paid to a substitute or assistance	
Total HST	0

**Expenses incurred to earn commission income only**

	Total with HST
Licenses	
Bonding Premiums	
Rental of Office Equipment	
Training costs	
Other	
Total HST	0

<b>Designated Room:</b> a specific room used only for your work (e.g. spare room)	Yes/No
<b>Common (shared) area:</b> a space that has other purposes besides your work (e.g. working at a kitchen table, using the family computer room).	Yes/No

**Work-space-in-the-home Expenses**

	Work area	Total home
Designated room and common area: Area of the home used as a work space for work purposes (in m2 or ft2)		

	Hours of work per week	Total hours per week
Common area only: # of hours per week if work performed in a common area		168

	Totals with HST, if applicable
Heat	
Electricity	
Water & sewer	
Home internet access	
Maintenance (cleaning supplies, light bulbs, etc.)	
Home Insurance (commission employees only)	
Property taxes (commission employees only)	
Rent	
Total expenses	-

Maintenance expenses paid solely for the work space (included in the total above):	
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**Note:** For maintenance expenses paid solely for the work space, please note this amount separately below as these are totally deductible for a designated room or partially deductible for a common area. All maintenance costs for the entire home, including the work space, should be entered here.