

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 2022. 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

Designated Room: a specific room used only for your work (e.g. spare room)	Yes/No
Common (shared) area: 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):	
--	--

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.