

Personal Income Tax Home Office and Automobile Worksheet

Note: it is your responsibility to understand what can or cannot be claimed for home office and/or automobile deductions.

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 by employer. For more information visit: <ul style="list-style-type: none"> • Home office expenses for employees - Canada.ca • Automobile or motor vehicle benefits – Allowances or reimbursements provided to an employee for the use of their own vehicle - Canada.ca 	YES <input type="checkbox"/> NO <input type="checkbox"/>
Are you an employed salesperson earning commissions and maintaining a workspace in your home?	YES <input type="checkbox"/> NO <input type="checkbox"/>

Are you self-employed with a business that you are running out of your home? For more information visit: <ul style="list-style-type: none"> • Business-use-of-home expenses - Canada.ca • Motor vehicle expenses - Canada.ca 	YES <input type="checkbox"/> NO <input type="checkbox"/>
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- Please add up all expenses incurred and enter the prorated amount based on the square footage of the office area entered below.
- Do not provide supporting documents to us. However, you must keep all documents and receipts for your records in case the CRA requests copies.

Home Office Expenses		Automobile Expenses	
Office area (square feet or metres)		Vehicle year/make/model/purchase date:	
Total home area (sq. feet or metres)		Odometer reading, Jan 1 st	
Utilities (heat, water, electricity)	\$	Odometer reading, Dec 31 st	
Rent for house or apartment	\$	Total kilometres for the year	
Internet access fees	\$	Kilometres driven for business	
Repairs and maintenance	\$	Car insurance	\$
Home insurance (commission only)	\$	Fuel expenses	\$
Property taxes (commission only)	\$	Interest on loan or lease costs per month	\$
	\$	Maintenance and fees	\$
Other (specify):	\$	Parking and tolls	\$
	\$	Other (specify): _____	\$

Deductibility of Workspace in the Home Costs (understanding what is deductible). Always refer back to the Canada.ca website

Deductible?	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 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.