



Workspace-in-the-home expenses worksheet

All information entered below should be supported by receipts. Although we do not need to see the receipts, please keep them in case the CRA requests to see them.

Note: For a self-employed individual to deduct expenses for the business use of a work space in your home, you must meet one of the following conditions:

- it is your principal place of business; OR
- you use the space only to earn your business income, AND you use it on a regular and ongoing basis to meet your clients, customers, or patients; OR

If you are an employee who works from home in 2022 due to the COVID-19 pandemic, you may be eligible to claim home office expenses under one of two methods:

- The temporary flat rate method; OR
- The detailed method.

For details on eligibility and the difference for each refer to

<https://www.bdo.ca/en-ca/insights/tax/tax-alerts/claiming-a-home-office-expense-deduction/>

Required information				
Your Name				
Total square feet of workspace				
Total square feet of house				
Total weekly hours worked in common space (such as a dining table, if applicable)				
a) Temporary flat rate method (eligible employees only)				
Number of days worked from home in 2022 due to COVID-19 (maximum of 250 days)				
Multiply by daily rate				x \$2
Total home office expenses up to a maximum of \$500				
b) Expense summary (for period you worked from home for self-employed individuals and eligible employees to use the detailed method)				
If you are not required to file a GST/HST return, you only need to complete the "Total" column.				
	Amount	GST/HST	QST (if applicable)	Total
Heat				
Electricity				
Water				
Maintenance and repairs				
Home internet access fees				
Rent				
Mortgage interest (self-employed individuals only)				
Home insurance (commission employees or self-employed individuals only)				
Property taxes (commission employees or self-employed individuals only)				
Other expenses, including office supplies and employment use of reasonable cell phone expenses (specify):				