

# Leonard Bruno & Associates Inc.

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## Providing professional tax services for:

- **Business Owners/Managers/Contractors**
- **Employees with Expenses**
- **Executives and Professionals**
- **Investors and Rental Property Owners**

## Home Office Expense Checklist

**Employees:** Expenses for an office in the home are allowed if the work space is your main place of work or the work space is used exclusively to earn employment income and is used on a regular and ongoing basis for meeting clients or customers. Employees **must be required by their employers** to use a portion of their home for work, as certified by the employer on Form T2200

**Employees who do not earn commissions** may not deduct mortgage interest, property taxes, insurance premiums or capital cost allowance (CCA).

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**Self-Employed:** Expenses for an office in the home are allowed if the work space is your principal place of business or the work space is used exclusively for business purposes and is used on a regular and ongoing basis for meeting clients or customers.

Employment or Business Use Portion:

Total area of home in square feet or number of rooms \_\_\_\_\_

Total area of home office in square feet or number of rooms \_\_\_\_\_

Home office percent \_\_\_\_\_

<b>Expenses</b> If you are requesting a GST/HST rebate on expenses, complete all three columns; otherwise complete the Total column.	<b>Amount</b>	<b>GST/HST</b>	<b>Total</b>
Gas			
Electricity			
Home insurance			
Maintenance and repairs			
Home security			
Landscaping costs			
Mortgage interest (self-employed only) – not otherwise deducted			
Property taxes (inc. water and sewer)			
Rent			
Telephone			
Other Expenses:			