



## Home Office Expense Checklist

All information should be supported by receipts. Although we do not need to see these receipts, keep them in case of an audit.

### Business Use Portion

Total Square feet (or number of rooms) of house \_\_\_\_\_

Square feet (or number of rooms) of house used for business \_\_\_\_\_

Business Percent \_\_\_\_\_

<b>Expenses</b>	<b>Amount Including GST/HST<sup>1</sup></b>
<b>Utilities</b>	
Heat	
Hydro	
Water	
<b>Total utilities</b>	
<b>Repairs and maintenance</b>	
Home security	
Landscaping costs	
Other repairs and maintenance	
<b>Total repairs and maintenance</b>	
Insurance – on home*	
Interest paid on mortgage*	
Property taxes*	
Rent Paid if applicable	
Other expenses incurred (please specify)	

<sup>1</sup>Unless you are requesting a GST/HST rebate on the expenses, just complete the last column.

**IMPORTANT NOTICE:** Home office expenses can only be deducted if the space is used exclusively and on a regular and continuous basis for meeting clients, customers, or patients, or is the individual's principal place of business.

\*Where an employee other than a commissioned salesperson provides office space in their home, expenses on account of insurance, property taxes and mortgage interest are not allowed to be deducted.