

HOME OFFICE EXPENSES:

TOTAL square footage of your HOME: _____ TOTAL

square footage used for an OFFICE: _____

EXPENSES	AMOUNT
Heat	\$
Electricity	\$
Insurance	\$
Repairs and maintenance	\$
Mortgage interest	\$
Property taxes	\$
Strata fees	\$
Rent	\$

Home office may be claimed for **SELF-EMPLOYED and EMPLOYEES** only if:

- 1 The work space is your principal place of business (50% or more) ; OR
- 2 The work space is used exclusively for the purpose of earning income from business and is used on a regular and continuous basis for meeting clients, customers or patients of your business.

Home office may be claimed by an **EMPLOYEE** only if:

- 1 The employee is required by his/her contract of employment to provide and pay for such space;
- 2 A T2200 Declaration of Conditions of Employment is completed and certified by the employer; The employee is not reimbursed and is not entitled to be reimbursed from his/her employer for such expense; AND,
- 3 The expenses are incurred solely for the purpose of earning income from an office or employment.

Deductions available differ for Self-Employed, Employee's and Commissioned Employee's:

- 1 Self-Employed may deduct a portion of all the above listed Expenses.
- 2 Commissioned Employee's cannot deduct any mortgage interest.
- 3 Employee's cannot deduct any mortgage interest, property taxes or insurance costs.

APPENDIX D

AUTOMOBILE EXPENSES:

TOTAL number of kilometres driven during the year : _____

TOTAL number of kilometres driven for business/employment purposes during the year : _____

Year, Make, Model of vehicle:	
Date purchased:	
Estimated value of vehicle at end of year:	

EXPENSES	AMOUNT
Fuel (gas, diesel, propane, oil)	\$
Repairs and maintenance	\$
Insurance	\$
License and registration	\$
Car wash	\$
Parking	\$
Other (aircare, BCAA, etc):	\$

Is your vehicle being leased or financed? If YES, please complete the applicable information below:

FINANCED VEHICLE		LEASED VEHICLE	
Date interest payments start		Date lease starts	
Date interest payments terminate		Date lease terminates	
Interest on financing paid		Manufacturer's list price of vehicle at time of lease	
		Lease payments made during year	

Automobile expenses can be claimed for **SELF-EMPLOYED** purposes only if:

- 1 The business requires the individual to work away from its normal place of business; AND,
- 2 Automobile expenses are supported by a detailed travel log, invoices and receipts.

Automobile expenses can be claimed by an **EMPLOYEE** only if:

- 1 The employee is required to work away from his/her employer's place of business;
- 2 The employee is required by his/her employer to pay own traveling expenses;
- 3 A T2200 Declaration of Conditions of Employment is completed and certified by the employer; AND,
- 4 Automobile expenses are supported by a detailed travel log, invoices and receipts.

NOTE: CRA requires that you maintain a mileage log detailing your kilometers driven for business/employment purposes. Failure to provide a mileage log, in the event CRA requests a copy, may result in mileage expenses being disallowed or significantly reduced.