

BUSINESS-USE-OF-HOME - EMPLOYEES

When you perform work from your home for an employer, you may be entitled to claim part of your household expenses as deductions when you prepare your income tax return. Some of these expenses are restricted to commission employees only. You must have a completed and signed T2200 (Declaration of Conditions of Employment) from your employer in order to make this claim.

The following must also apply:

The work space must be where you mainly do your work (more than 50% of the time) or you must confirm that your office was used only to earn employment income and used on a regular and continuous basis to meet customers or other persons in the course of your work.

Business-Use-of-Home Expenses include:

- OIL/GAS - Heating
- ELECTRICITY
- MAINTENANCE*
- WATER TAXES (IF ANY) *(Commission Employees Only)*
- HOME INSURANCE *(Commission Employees Only)*
- PROPERTY TAXES *(Commission Employees Only)*

Tax Time

Even if you have heard that you can claim 10% to 30% of these expenses, provide me with the full amounts you paid. I will determine the percentage for you depending on the nature of your employment and the square footage used. Only 10% can be claimed if you have an office in your home to work – for more than 10%, you must meet clients on a regular basis in your home and also have a separate entrance that is only used by your clients.

Provide **only the BUSINESS-USE-OF-HOME Annual Information Sheet** to me at year end (do not give me receipts or monthly logs but KEEP THEM for 7 years in case Revenue Canada ever asks to see your logs or receipt).

Make sure that **ALL SECTIONS** of the Annual Information Sheet are duly completed. Providing me with incomplete sections may cause delays in preparing your tax return.

*** Maintenance includes cleaning supplies, services such as snow removal, lawn care, weed control, sewer draining, etc & minor repairs. It does not include renovations to your home (such as a new roof, paving or fencing) or improvements (such as central air, new furnace, or major renovations – even if those renovations include making modifications to your home for an office).**

THESE FORMS ARE THE EXCLUSIVE PROPERTY OF SAUVE TAX SERVICES.
DISTRIBUTION or REPRODUCTION IS STRICTLY FORBIDDEN.

BUSINESS-USE-OF-HOME – ANNUAL INFORMATION SHEET

**ADD JANUARY TO DECEMBER FOR EACH SECTION AND
TRANSFER THE TOTALS TO THIS SHEET.**

PROVIDE ONLY THIS SHEET TO ME AT TAX TIME

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
MAINTENANCE*	\$
WATER TAXES <i>(commission employees only)</i>	\$
HOME INSURANCE <i>(commission employees only)</i>	\$
PROPERTY TAXES <i>(commission employees only)</i>	\$

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BUSINESS-USE-OF-HOME – JANUARY

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
MAINTENANCE*	\$
WATER TAXES <i>(commission employees only)</i>	\$
HOME INSURANCE <i>(commission employees only)</i>	\$
PROPERTY TAXES <i>(commission employees only)</i>	\$

BUSINESS-USE-OF-HOME – FEBRUARY

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
MAINTENANCE*	\$
WATER TAXES <i>(commission employees only)</i>	\$
HOME INSURANCE <i>(commission employees only)</i>	\$
PROPERTY TAXES <i>(commission employees only)</i>	\$

BUSINESS-USE-OF-HOME – MARCH

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
MAINTENANCE*	\$
WATER TAXES <i>(commission employees only)</i>	\$
HOME INSURANCE <i>(commission employees only)</i>	\$
PROPERTY TAXES <i>(commission employees only)</i>	\$

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BUSINESS-USE-OF-HOME - APRIL

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
MAINTENANCE*	\$
WATER TAXES <i>(commission employees only)</i>	\$
HOME INSURANCE <i>(commission employees only)</i>	\$
PROPERTY TAXES <i>(commission employees only)</i>	\$

BUSINESS-USE-OF-HOME – MAY

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
MAINTENANCE*	\$
WATER TAXES <i>(commission employees only)</i>	\$
HOME INSURANCE <i>(commission employees only)</i>	\$
PROPERTY TAXES <i>(commission employees only)</i>	\$

BUSINESS-USE-OF-HOME – JUNE

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
MAINTENANCE*	\$
WATER TAXES <i>(commission employees only)</i>	\$
HOME INSURANCE <i>(commission employees only)</i>	\$
PROPERTY TAXES <i>(commission employees only)</i>	\$

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BUSINESS-USE-OF-HOME – JULY

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
MAINTENANCE*	\$
WATER TAXES <i>(commission employees only)</i>	\$
HOME INSURANCE <i>(commission employees only)</i>	\$
PROPERTY TAXES <i>(commission employees only)</i>	\$

BUSINESS-USE-OF-HOME – AUGUST

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
MAINTENANCE*	\$
WATER TAXES <i>(commission employees only)</i>	\$
HOME INSURANCE <i>(commission employees only)</i>	\$
PROPERTY TAXES <i>(commission employees only)</i>	\$

BUSINESS-USE-OF-HOME – SEPTEMBER

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
MAINTENANCE*	\$
WATER TAXES <i>(commission employees only)</i>	\$
HOME INSURANCE <i>(commission employees only)</i>	\$
PROPERTY TAXES <i>(commission employees only)</i>	\$

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BUSINESS-USE-OF-HOME – OCTOBER

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
MAINTENANCE*	\$
WATER TAXES <i>(commission employees only)</i>	\$
HOME INSURANCE <i>(commission employees only)</i>	\$
PROPERTY TAXES <i>(commission employees only)</i>	\$

BUSINESS-USE-OF-HOME – NOVEMBER

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
MAINTENANCE*	\$
WATER TAXES <i>(commission employees only)</i>	\$
HOME INSURANCE <i>(commission employees only)</i>	\$
PROPERTY TAXES <i>(commission employees only)</i>	\$

BUSINESS-USE-OF-HOME – DECEMBER

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
MAINTENANCE*	\$
WATER TAXES <i>(commission employees only)</i>	\$
HOME INSURANCE <i>(commission employees only)</i>	\$
PROPERTY TAXES <i>(commission employees only)</i>	\$

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