

BUSINESS-USE-OF-HOME – SELF EMPLOYED

When you operate a business in your home you are entitled to claim part of your expenses as deductions when you prepare your income tax return. If claiming this expense because you are a landlord, it only applies if you have 3 or more rental properties.

Business-Use-of-Home Expenses include:

- OIL/GAS – Heating
- ELECTRICITY
- BUSINESS TELEPHONE, FAX LINE (only if registered to the business and not used for personal calls)
- CELL PHONE (only if it is registered to the business and not your personal cell phone)
- MAINTENANCE*
- HOME INSURANCE
- MORTGAGE INTEREST (if you have re-mortgaged to consolidate loans – you will have to speak to your bank about what portion of the interest is for the mortgage ONLY)
- MORTGAGE INSURANCE (same rule applies as above)
- WATER TAXES (IF ANY)
- PROPERTY TAXES

NO PORTION OF A CELL PHONE OR HOME PHONE OR INTERNET can be deducted as an expense when it is also for your personal USE.

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 the business but it's usually a standard 10%. In order to claim more, you need to meet clients in your home on a regular basis and have a separate entrance for your office.

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.

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
BUSINESS PHONE (must be a business phone – not home phone)	\$
FAX (but be a business fax and not a home fax)	\$
CELL (only if registered to the business and not your personal cell)	\$
MAINTENANCE*	\$
MORTGAGE INSURANCE	\$
MORTGAGE INTEREST	\$
WATER TAXES	\$
HOME INSURANCE	\$
PROPERTY TAXES	\$

**NO PORTION OF A CELL PHONE OR HOME PHONE can be deducted
as an expense when it is also your personal phone.**

*** 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).**

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BUSINESS-USE-OF-HOME – JANUARY

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
BUSINESS PHONE (must be a business phone – not home phone)	\$
FAX (but be a business fax and not a home fax)	\$
CELL (only if registered to the business and not your personal cell)	\$
MAINTENANCE*	\$
MORTGAGE INSURANCE	\$
MORTGAGE INTEREST	\$
WATER TAXES	\$
HOME INSURANCE	\$
PROPERTY TAXES	\$

BUSINESS-USE-OF-HOME – FEBRUARY

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
BUSINESS PHONE (must be a business phone – not home phone)	\$
FAX (but be a business fax and not a home fax)	\$
CELL (only if registered to the business and not your personal cell)	\$
MAINTENANCE*	\$
MORTGAGE INSURANCE	\$
MORTGAGE INTEREST	\$
WATER TAXES	\$
HOME INSURANCE	\$
PROPERTY TAXES	\$

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BUSINESS-USE-OF-HOME – MARCH

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
BUSINESS PHONE (must be a business phone – not home phone)	\$
FAX (but be a business fax and not a home fax)	\$
CELL (only if registered to the business and not your personal cell)	\$
MAINTENANCE*	\$
MORTGAGE INSURANCE	\$
MORTGAGE INTEREST	\$
WATER TAXES	\$
HOME INSURANCE	\$
PROPERTY TAXES	\$

BUSINESS-USE-OF-HOME – APRIL

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
BUSINESS PHONE (must be a business phone – not home phone)	\$
FAX (but be a business fax and not a home fax)	\$
CELL (only if registered to the business and not your personal cell)	\$
MAINTENANCE*	\$
MORTGAGE INSURANCE	\$
MORTGAGE INTEREST	\$
WATER TAXES	\$
HOME INSURANCE	\$
PROPERTY TAXES	\$

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BUSINESS-USE-OF-HOME – MAY

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
BUSINESS PHONE (must be a business phone – not home phone)	\$
FAX (but be a business fax and not a home fax)	\$
CELL (only if registered to the business and not your personal cell)	\$
MAINTENANCE*	\$
MORTGAGE INSURANCE	\$
MORTGAGE INTEREST	\$
WATER TAXES	\$
HOME INSURANCE	\$
PROPERTY TAXES	\$

BUSINESS-USE-OF-HOME – JUNE

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
BUSINESS PHONE (must be a business phone – not home phone)	\$
FAX (but be a business fax and not a home fax)	\$
CELL (only if registered to the business and not your personal cell)	\$
MAINTENANCE*	\$
MORTGAGE INSURANCE	\$
MORTGAGE INTEREST	\$
WATER TAXES	\$
HOME INSURANCE	\$
PROPERTY TAXES	\$

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BUSINESS-USE-OF-HOME – JULY

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
BUSINESS PHONE (must be a business phone – not home phone)	\$
FAX (but be a business fax and not a home fax)	\$
CELL (only if registered to the business and not your personal cell)	\$
MAINTENANCE*	\$
MORTGAGE INSURANCE	\$
MORTGAGE INTEREST	\$
WATER TAXES	\$
HOME INSURANCE	\$
PROPERTY TAXES	\$

BUSINESS-USE-OF-HOME – AUGUST

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
BUSINESS PHONE (must be a business phone – not home phone)	\$
FAX (but be a business fax and not a home fax)	\$
CELL (only if registered to the business and not your personal cell)	\$
MAINTENANCE*	\$
MORTGAGE INSURANCE	\$
MORTGAGE INTEREST	\$
WATER TAXES	\$
HOME INSURANCE	\$
PROPERTY TAXES	\$

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BUSINESS-USE-OF-HOME – SEPTEMBER

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
BUSINESS PHONE (must be a business phone – not home phone)	\$
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CELL (only if registered to the business and not your personal cell)	\$
MAINTENANCE*	\$
MORTGAGE INSURANCE	\$
MORTGAGE INTEREST	\$
WATER TAXES	\$
HOME INSURANCE	\$
PROPERTY TAXES	\$

BUSINESS-USE-OF-HOME – OCTOBER

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
BUSINESS PHONE (must be a business phone – not home phone)	\$
FAX (but be a business fax and not a home fax)	\$
CELL (only if registered to the business and not your personal cell)	\$
MAINTENANCE*	\$
MORTGAGE INSURANCE	\$
MORTGAGE INTEREST	\$
WATER TAXES	\$
HOME INSURANCE	\$
PROPERTY TAXES	\$

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BUSINESS-USE-OF-HOME – NOVEMBER

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
BUSINESS PHONE (must be a business phone – not home phone)	\$
FAX (but be a business fax and not a home fax)	\$
CELL (only if registered to the business and not your personal cell)	\$
MAINTENANCE*	\$
MORTGAGE INSURANCE	\$
MORTGAGE INTEREST	\$
WATER TAXES	\$
HOME INSURANCE	\$
PROPERTY TAXES	\$

BUSINESS-USE-OF-HOME – DECEMBER

	DOLLARS
OIL/GAS - Heating	\$
ELECTRICITY	\$
BUSINESS PHONE (must be a business phone – not home phone)	\$
FAX (but be a business fax and not a home fax)	\$
CELL (only if registered to the business and not your personal cell)	\$
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