

Working at Home Due to COVID-19 – Detailed Method

Tax Year:

Taxpayer
Name

[Click here to access my YouTube Channel for information on these expenses.](#)

(Please note these videos are from 2021 and reference 2020 returns)

You may be eligible to use the Option 2 - Detailed Method (see section for eligibility requirements) and this may result in a higher deduction for you. Before you consider this, be aware there are two big differences: (1) You are required to maintain receipts and (2) You will need to get form T2220S filled out and signed by your employer ([Click here to download the form the CRA website](#))

CRA has created an online calculator tool that will allow you to calculate the difference between the two methods: [Here is the link for CRA's Home Office Expense Calculator](#)

You are eligible to use the detailed method if you meet all of the following conditions:

- **You worked from home in the tax year due to the COVID-19 pandemic or your employer required you to work from home;**
- **You worked more than 50% of the time from home for a period of at least four consecutive weeks in the tax year;**
- **You have a completed and signed Form T2200S or Form T2200 from your employer;**
- **The expenses are used directly in your work during the period.**

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PART A: EMPLOYMENT EXPENSES

Important Notes:

- ***You can only claim expenses that were used up while directly performing your job and the expenses are limited to the period that you worked from home.***
- ***It is important that you reduce your claim for supplies, cell phone, internet or other for the personal portion of the expense(s).***

Supplies (postage, stationary, ink cartridges,
other office supplies)

*Please refer to the appendix of supplementary information
as to what CRA will consider valid office supplies.*

Cellphone

Long distance calls for employment purposes

Leasing Costs for computer, cellphone, laptop
and other equipment.

(commission employees only)

Other:

Other:

Other:

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PART B: WORKSPACE IN THE HOME

Important Note:

You can only claim the expenses you paid in the part of the year you worked from home. You cannot claim the expenses you paid for the whole year.

(1) What type of space do you from at home?

Designated work space (room) Common (shared) space

Definitions:

Designated room: A designated room is used only for your work (for example, a spare room).

Common (shared) area: A common area is a space that has other purposes besides your work (for example, working at a kitchen table or using the family computer room).

(2) Information about your home:

Area of Home Used for Workspace

Total Area of Home

Number of Hours Worked Per Week

****REQUIRED IF YOU SELECTED COMMON SPACE****

(3) Eligible Expenses

Electricity

Heat

Utilities portion of condominium fees)

Home internet access fees

Maintenance and minor repair costs

(related to workspace area)

Rent

Home insurance

(commission employees only)

Property taxes

(commission employees only)

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Users are cautioned to seek professional advice regarding their particular circumstances.

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PART C: DECLARATION

By initialing below, you acknowledge that you have met all the required conditions to use the detailed method and that it is your responsibility to keep proper records of the days should CRA request backup.

Client Initials:

For PART A employment expenses, by initialing below, you acknowledge that.

- (a) you have only included employment expenses that related to the part of the year that you worked from home due to COVID-19;
- (b) that you have reviewed the supplementary information on what CRA considers deductible office supplies and represent you have only included valid expenses in your claim;
- (c) you have reduced your expenses for any personal portion; and
- (d) it is your responsibility to keep proper receipts and maintain records of the qualifying period should CRA request backup.

Client Initials:

For PART B workspace in home expenses, by initialing below, you acknowledge that.

- (a) you have only included employment expenses that related to the part of the year that you worked from home due to COVID-19 and not the full year;
- (b) it is your responsibility to keep proper receipts and maintain records of the qualifying period should CRA request backup.

Client Initials: