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## Workspace-in-the-Home Checklist<sup>1</sup>

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

### Business Use Portion

Total square feet (or number of rooms) for business use \_\_\_\_\_  
 Total square feet (or number of rooms) for house \_\_\_\_\_  
 Business percent \_\_\_\_\_

Expenses	Amount	GST/HST	Amount including GST/HST <sup>2</sup>
<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(s) not otherwise deducted			
Property taxes			
Rent			
Other - please describe:			

\_\_\_\_\_

<sup>1</sup> To deduct expenses for the business use of a work space in your home you must meet **one** of the following conditions:

- it is your principal place of business; or
- you use the space **only** to earn your business income, AND you use it on a regular and ongoing basis to meet your clients, customers, or patients.

<sup>2</sup> Unless you are requesting a GST/HST rebate on the expenses, just complete the last column.