

Employee Briefing on Home Office Deductions to Prevent T2200 Requests Checklist



Dispensing tax wisdom isn't just for the employees' edification. Explaining the rules just might prevent telecommuting employees from claiming home office deductions they don't qualify for. Result: You won't have to fill out the hated T2200 form. This Model Form boils down these rules and lays them out in a series of Yes/No questions that telecommuting employees can use to determine if they're entitled to a home office deduction.

TAX BRIEFING FOR WORKERS WHO TELECOMMUTE: Home Office Deductions

You spend money to do your job. You buy transit passes, food for lunch, clothes to wear, etc. Most of these expenses cannot be deducted, that is, subtracted from your taxable income when you file your income tax return. But some work-related expenses are deductible. One of these expenses are costs you incur to use part of your home as space to perform duties associated with the job.

As your employer, we must fill out a form without which you can't claim the "home office" deduction. This form is called a T2200. **Our filling out a T2200 doesn't guarantee that you'll get the deduction.** The CRA will deny your claim unless you meet strict requirements. The purpose of this notice is to explain the deductibility of home office costs so that you won't submit claims for deductions that will be denied.