

Working From Home Eligibility Requirements 2021 Tax Year

	Option #1	Option #2	Option #3
	Temporary Flat Rate Method (T777S)	Detailed Method - Only Working from Home Expenses (T777S Option 2)	Detailed Method - Any Other Employment Expenses (T777) (Usually use this method if you worked from home pre-COVID)
Are you eligible?	Worked from home due to COVID-19 and worked more than 50% of the time from home for at least four consecutive weeks in the year.	Same as option #1	Worked from home due to COVID-19 or employer requirement and a) worked more than 50% of the time from home for at least four consecutive weeks in the year or b) the home work space was used only to earn employment income, and was used on a regular and continuous basis for meeting clients, customers, or other people in the course of their employment duties.
How will the deduction be calculated?	\$2/day worked from home up to max a \$500 for the year	Percentage of home used for business multiplied by eligible expenses less any employer reimbursements.	Varies - please contact us.
What does H&H need from you in order to claim on your 2021 tax return?	Attached questionnaire completed with answers to questions #1-4	Signed T2200S Form from your employer - HR/Payroll department should be familiar with this form Attached Questionnaire completed with the answers to questions #1-9	Signed T2200 Form from your employer - HR/Payroll department should be familiar with this form Please first send the attached form and we will send you a custom questionnaire depending on the other types of employment expenses required by your employer as indicated on the T2200 form.
What do you need to keep for support in case the CRA asks?	Need to be able to support that you worked from home for the number of days indicated.	All receipts (credit card or bank statement transactions will not suffice) to support the schedules completed. Also may have to support percentage of the house indicated as business use.	All receipts (credit card or bank statement transactions will not suffice) to support the schedules completed. Also may have to support percentage of the house indicated as business use.

**Home Office Questionnaire
2021 tax year**

Name: _____

Date: _____

	Questions	Client Response
1	Based on the attached document 'Working From Home - Overview Comparison' which option are you selecting for your 2021 tax year? (Option 1, 2 or 3)	<input type="text"/>
1a.	If Option #2, please provide T2200S signed by your employer.	<input type="text"/>
1b.	If Option #3, please provide T2200 signed by your employer.	<input type="text"/>
2	Did your employer require you to work from home in 2021 due to COVID-19?	<input type="text"/>
3	In 2021 did you work from home for more than 50% of the time over 4 consecutive weeks?	<input type="text"/>
4	How many days did you work from home in 2021? (If you selected Option #1, you can ignore the rest of this form) <small>(These are days worked and therefore <u>exclude</u>: vacation days, sick days, weekends etc)</small>	<input type="text"/>
5	How many people in your home were required to work from home in 2021 due to Covid-19?	<input type="text"/>
6	<i>For Options #2 or 3: Please provide the total amount of expenses spent during 2021 for your home:</i>	
6a	Rent	<input type="text"/>
6b	Water	<input type="text"/>
6c	Heat	<input type="text"/>
6d	Hydro	<input type="text"/>
6e	Internet	<input type="text"/>
6f	Office supplies	<input type="text"/>
6g	If Option #3 is selected - please contact us as you may have additional expense categories available to you.	
6h	Please indicate the amount, if any, that your employer reimbursed you for the expenses noted above?	<input type="text"/>
7 7a	Was your home office space part of a common space (kitchen table, living room etc.)? (Answer 'no' if it's a room or area that is only/mostly used for while you are working i.e. an office in a separate room)	<input type="text"/>
7b	If yes to the above, on average, how many hours a work day was this space used for business?	<input type="text"/>
8	Total square footage of your home office space	<input type="text"/>
9	Total square footage of your home	<input type="text"/>