

LESTER LANDAU
Chartered Professional Accountants



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Working-from-Home Deduction 2021

Name: _____

Due to the COVID-19 pandemic many people began working from home. Because of this, the CRA has introduced new methods for claiming a deduction for home office expenses for the 2021 tax year. To determine if you are eligible to claim this deduction for the 2021 tax year, please answer the following questions:

Did you work from home at any point during 2021 due to COVID-19? YES NO

Were you required to pay expenses relating to working from home that were not, and will not be, reimbursed by your employer? YES NO

If yes, was there a period of at least four (4) consecutive weeks in which you were working from home more than 50% of the time? YES NO

If you answered yes to all the above questions, you qualify to claim the deduction for home work expenses in 2021 using the SIMPLIFIED method. If you were working from home for reasons **other than** COVID-19, please indicate here

CLAIMING THE SIMPLIFIED METHOD

You are eligible to claim the simplified method if you meet the above eligibility requirements. The simplified method uses a flat rate of \$2 for each day you worked from home, up to a maximum of \$500.

Please provide the total number of days you worked from home in 2021: _____ x \$2 = _____ (maximum of \$500)

If you are planning to claim using the detailed method, there are additional forms that need to be completed. Please indicate to one of our staff that you would like to claim using the detailed method and we will provide the forms to you.

Taxpayer Signature: _____

Date of Signature: _____