

T2200 Form Checklist – Claiming Home Office Expenses (completed by the employee)

Employees who work from home may be eligible to deduct home office expenses on their income tax filing. Refer to the [CRA T2200 Form Eligibility](#) for detailed guidance to confirm eligibility and what types of expenses can be claimed. The University of Calgary recommends employees seek professional tax advice before applying for home office expense deductions on their personal tax returns.

To be eligible to have a T2200 form completed, the employee must be **required** to work from home. For 2023 and beyond, if the employee **voluntarily** entered into a formal hybrid work arrangement with the university, then the employee is considered to have been required to work from home. In addition, employees must meet one of the following conditions:

- ☐ The designated home workspace is where the employee mainly does their work (more than 50% of the time) for a period of at least 4 consecutive weeks in a year.
- ☐ The employee used the workspace only to earn employment income. The employee used it on a regular and continuous basis for meeting clients, customers, or other people in the course of employment duties (will not apply to most university roles).

I certify that I have met the eligibility requirements for Form T2200 and I have completed Form T2200 accurately and completely. I understand that the university will not independently verify this information and that the university will not be liable to me for any late payment interest, penalties or other costs in any way arising out of or relating to the information provided by me on the Form T2200.

Employee Name: _____

Date: _____

Signature: _____

If the employee confirms they are eligible to deduct home office expenses and the manager confirms the employee has a hybrid work agreement that allows the employee to work from home more than 50% of their time on a consistent basis, then:

1. The employee completes the T2200 Form Checklist and the T2200 Declaration of Conditions of Employment Form.
2. The employee sends their manager a request for a T2200 by email with both documents (point 1) attached to their request.
3. The manager will review both documents with the employee, and at their discretion, based on the employee's conditions of employment and signed T2200 Form Checklist, will either approve or decline the T2200 request.
4. If the Manager **approves** – the manager emails the completed and signed T2200 Form and signed T2200 Form Checklist to the employee with a copy to UService for audit purposes at hr@ucalgary.ca with the subject line "T2200 – Manager Authorization".
5. If the Manager **denies** – the manager emails the employee with the decision and rationale with a copy to UService for audit purposes at hr@ucalgary.ca with the subject line "T2200 – Manager Denial".