

2026 Tax Checklist (tax year 2025) - Business Use of Home (office, workshop, etc.)

Business use of home

Name of business			
Total area of home	sq ft	Area used regularly and exclusively for business	sq ft

Expenses

Direct Expenses (exclusively for the office/space)		Indirect Expenses (whole home expenses)		
<i>The following expenses must not be duplicated in the business profit and loss</i>		Mortgage interest	\$	
		Rent	\$	
Furniture	\$	Real estate/property taxes	\$	
Equipment	\$	Insurance	\$	
Fixtures and fittings	\$	Repairs	\$	
Repairs	\$	Maintenance/cleaning	\$	
Maintenance	\$	Pest control	\$	
Decorating	\$	Landscaping	\$	
Other	\$	Security	\$	
Other	\$	Utilities	Electric	\$
Other	\$		Gas	\$
When was your office/space first used exclusively for business?			Water	\$
		HOA fees	\$	

Internet and telephone

<i>You cannot claim for your first home landline or cable</i>	Total cost	% Business use	Business cost
Internet (service fees including equipment rental)	\$	%	\$
Mobile phone(s) used for business and/or additional landline	\$	%	\$

Depreciation of home

Date of purchase		Purchase price	\$
Total spent on improvements pre-2025	\$	Amount spent on improvements in 2025	\$

Notes:

