



Declaration of Conditions of Employment for Working at Home Due to COVID-19

This form is only for employees who worked from their home in 2022 due to COVID-19. The **employer** must complete and sign this form if the employee chooses to use the detailed method to calculate their home office expenses (work-space-in-the-home and supplies). If the employee is required to pay for expenses other than home office expenses, do not use this form. Instead, complete Form T2200, Declaration of Conditions of Employment.

The **employee** does **not** need to attach this form to their return, but they must keep it in case we ask to see it later. However, the employee must complete Form T777S, Statement of Employment Expenses for Working at Home Due to COVID-19, and attach it to their tax return to deduct home office expenses for the year.

For more information about claiming employment expenses, see Guide T4044, Employment Expenses.

Part A – Employee information

| | | |
|------------------|------------|-------------------------|
| Last name | First name | Tax year 2022 |
| Employer address | | |

Part B – Conditions of employment

1. Did this employee work from home due to COVID-19? Yes No
2. Did you or will you reimburse this employee for any of their home office expenses? Yes No
3. Was the amount included on this employee's T4 slip? Yes No

Employer declaration

I certify that this employee worked from home in 2022 due to COVID-19, and was required to pay some or all their own home office expenses used directly in their work while carrying out their duties of employment during that period.

I certify that the information given on this form is, to the best of my knowledge, correct and complete.

Note: Clearly print the name and telephone number of the authorized person in case we need to call to verify information.

| | | |
|------------------|---------------------------------------------------------------------|--------------------------------------------|
| Name of employer | Name and title of authorized person | |
| Date | Telephone number <small style="text-align: center;">ext.</small> | Signature of employer or authorized person |

The employee has to complete this section if we ask them to send us this form.

| | | |
|------------------|-------------------------|------|
| Name of employee | Social insurance number | Date |
| Home address | | |

See the privacy notice on your return.