



## Attestation Regarding Work-from-Home Expenses for the 2022 Tax Year

This form is to acknowledge your request for, \_\_\_\_\_ as your employer, to provide you with a T2200S/ TP-64.3 form to enable you to complete a detailed claim for home office expenses in the 2022 tax year.

In order to process this form, we kindly ask that you attest to the following, acknowledging you both understand your options for claiming home office expenses, and have a thorough understanding of your obligations in completing a detailed claim.

1. I understand that the government has created a simplified method for claiming home office expenses for the 2022 tax year, that will not require me, as an employee, to complete a detailed claim, provide proof of expenses, or request a T2200S/ TP-64.3 from my employer.

The simplified method will allow employees who worked from home due to COVID-19 more than 50 percent of the time for at least four consecutive weeks during the pandemic, to claim an amount of \$2 per working day (up to a maximum amount of \$500). Requesting a T2200S/ TP-64.3 form from my employer means that I wish to claim an amount above the maximum amount allowed by the simplified approach, and will require additional documentation and proof to do so.

2. I understand that when completing a detailed claim using the T2200S/ TP-64.3 form, I may be required to provide additional documentation and proof for my claim to the government, which may be subject to audit.

I acknowledge that I can access the following government resources to help me assess my eligible expenses and understand my legal obligations:

- A comprehensive [list](#) of eligible expenses; and
- A [calculator](#) to assist you in determining the eligible claim amount

I understand that even though I am completing a detailed claim, it may not necessarily result in receiving a greater reduction of my personal income taxes.

I, \_\_\_\_\_, attest that I understand the information outlined in this document in regards to my options and obligations for claiming home office expenses for the 2022 tax year. I request that my employer provide me with a T2200S/ TP-64.3 form to enable me to complete a detailed claim.

Signature

Date

Disclaimer: The National Payroll Institute has developed this attestation to assist employers in helping their employees understand their options for claiming home office expenses for the 2022 tax year. It has no legal binding and is not a requirement for employees wishing to making a claim through either the simplified or detailed method. Similarly, as per government legislation, employers are not legally required, by requesting this attestation, to complete T2200S/ TP-64.3 forms for their employees for the 2022 tax year. Employees should evaluate their own situation and work with their own financial advisors to determine the method most appropriate for them for claiming expenses in the 2022 tax year. This attestation is not a substitute for legal and/or financial advice.