



JC Professional Corporation

“Authorized to practice public accounting by the Chartered Professional Accountants of Ontario”

DeRose Barristers & Solicitors
314-1280 Finch Ave. W.
Toronto, ON
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New eligible expenses

The CRA has expanded the list of eligible expenses that can be claimed to include home internet access fees.

What can be claimed: An item that is **used up** while directly performing your job

How much to claim: You can claim only the expense, or portion of the expense, you use for work

Common home office supplies

Item	Can be it claimed?
Blue light eye glasses	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Briefcase	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Calculator	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Capital cost allowance	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Chair	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Charging or connecting cables	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Coffee supplies	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Computer monitor	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Computer mouse	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Computer, laptop, or tablet -cases or bag	<ul style="list-style-type: none"> No Salaried employees



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Item	Can be it claimed?
	<ul style="list-style-type: none"> No Commissioned employees
Computer, laptop, or tablet -lease	<ul style="list-style-type: none"> No Salaried employees Yes Commissioned employees
Computer, laptop, or tablet -protection plans	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Computer, laptop, or tablet -purchase	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Desk	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Electrical roomheater or fan	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Envelopes	<ul style="list-style-type: none"> Yes Salaried employees Yes Commissioned employees
Ergonomic examination	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Ergonomic footrest	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
External hardrive	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Fax machine - lease	<ul style="list-style-type: none"> No Salaried employees Yes Commissioned employees
Fax machine - purchase	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Folders	<ul style="list-style-type: none"> Yes Salaried employees Yes Commissioned employees



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Item	Can be it claimed?
Garbage orrecycle bins	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Graphing equipment	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Headset orheadphones	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Highlighters	<ul style="list-style-type: none"> Yes Salaried employees Yes Commissioned employees
House-plants	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Ink cartridges	<ul style="list-style-type: none"> Yes Salaried employees Yes Commissioned employees
Keyboard orwireless keyboard	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Lamps	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Laptop stand	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Microphone	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Mouse pad	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Note-books	<ul style="list-style-type: none"> Yes Salaried employees Yes Commissioned employees
Online subscriptions	<ul style="list-style-type: none"> No Salaried employees



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	<ul style="list-style-type: none"> No Commissioned employees
Paper clipsorbinder clips	<ul style="list-style-type: none"> Yes Salaried employees Yes Commissioned employees
Paper shredder	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Pens orpencils	<ul style="list-style-type: none"> Yes Salaried employees Yes Commissioned employees
Power barsurge protector	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Printer	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Printer paper	<ul style="list-style-type: none"> Yes Salaried employees Yes Commissioned employees
Protective matfor officefloor	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Router - purchase	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Safe, lock box,or lock	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Scanner	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Smart speaker	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees
Software	<ul style="list-style-type: none"> No Salaried employees No Commissioned employees



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Item	Can be it claimed?
Speakers	<ul style="list-style-type: none"> • No Salaried employees • No Commissioned employees
Speciality paper(for example:graph paper,tracing paper)	<ul style="list-style-type: none"> • Yes Salaried employees • Yes Commissioned employees
Specialized printer(for example:large scale,high resolution)	<ul style="list-style-type: none"> • No Salaried employees • No Commissioned employees
Stamps orpostage	<ul style="list-style-type: none"> • Yes Salaried employees • Yes Commissioned employees
Stationery items	<ul style="list-style-type: none"> • Yes Salaried employees • Yes Commissioned employees
Sticky notes	<ul style="list-style-type: none"> • Yes Salaried employees • Yes Commissioned employees
Storage containersor cabinets	<ul style="list-style-type: none"> • No Salaried employees • No Commissioned employees
Television	<ul style="list-style-type: none"> • No Salaried employees • No Commissioned employees
Toner	<ul style="list-style-type: none"> • Yes Salaried employees • Yes Commissioned employees
USB drive	<ul style="list-style-type: none"> • No Salaried employees • No Commissioned employees
Voice assistant	<ul style="list-style-type: none"> • No Salaried employees • No Commissioned employees
Webcam	<ul style="list-style-type: none"> • No Salaried employees • No Commissioned employees