



**Home Office Worksheet Tax Year \_\_\_\_\_**

To claim a deduction for an office in the home, you must have a room or separate area that is used **exclusively** and on a **regular basis** for any of the following.

- a.) Your principal location for your trade or business. (You actually work at home).
- b.) A location to perform necessary administrative and/or management duties for your trade or business (there can be no other location perform these duties).
- c.) A location to meet with clients or patients in the normal course of your trade or business.
- d.) The sole location to perform the duties of your job, as an employee, for the convenience of your employer.

Home office/use deductions are available when **not used exclusively** if used to store inventory or provide qualified day-care services.

The tests to determine applicability are complex and we'll discuss your particular situation at our meeting. You travel expenses are substantially affected depending on whether or not you qualify for the home office deduction.

**Please Provide The Following:**

Total square footage of your house/apartment? \_\_\_\_\_

Square footage of office/area? \_\_\_\_\_

Date you begin using the office? \_\_\_\_\_

**Expenses:**

Rent: \$ \_\_\_\_\_

Mortgage Interest: \$ \_\_\_\_\_

Property Taxes: \$ \_\_\_\_\_

Property Insurance: \$ \_\_\_\_\_

Utility-Gas: \$ \_\_\_\_\_

Utility-Electric: \$ \_\_\_\_\_

Other: \_\_\_\_\_

Repair/maintenance. To office only: \$ \_\_\_\_\_

Cost to decorate office: \$ \_\_\_\_\_

**Furniture, Fixtures & Equipment:**

Description	Cost	Date
_____	_____	_____
_____	_____	_____
_____	_____	_____

If first year, original cost of home: \$ \_\_\_\_\_

Major improvements: \$ \_\_\_\_\_ (prior to current year).

Major improvements, current year \$ \_\_\_\_\_

---

Taxpayer

Date