Organizer	Taxpayer OR Spouse:
Home Office	<u>1-person / 1-business per worksheet</u> Tax Year: ↓

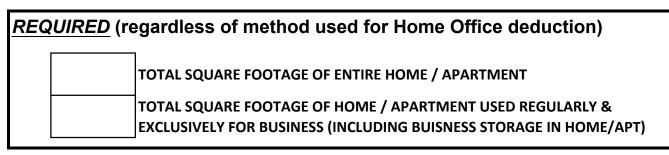
If you use part of your home for business, you may be able to deduct expenses for the business use of your home. The home office deduction is available for homeowners and renters and applies to all types of homes. If the use of the home office is merely appropriate and helpful, you cannot deduct expenses for the business use of your home. For more information, see IRS Publication 587.

1. Regular and Exclusive Use	nust <u>REGULARLY</u> use part of your home <u>EXCLUSIVELY</u> for conducting business			
	You must show that you use your home as your principal place of			
2 Dringing Dlags of Your Business	business. If you conduct business at a location outside of your home, but			
2. FINCIPAL FIACE OF YOUR DUSING	business. If you conduct business at a location outside of your home, but also use your home substantially and regularly to conduct business, you			

Additional tests for employee use. If you are an (W2) employee and you use a part of your home for that business, you may still qualify for a home office deduction. You must meet the tests discussed above plus: Your business use of your home must be for the "<u>convenience of</u> <u>your employer</u>", and you must NOT rent any part of your home to your employer.

may still qualify for a home office deduction

NOTE: Beginning with 2013 tax returns (filed in 2014), the IRS has added a SIMPLIFIED OPTION for calculating a home office deduction. Both the SIMPLIFIED OPTION and the REGULAR METHOD require the calculation of square footage of the entire house / apartment and of that total square footage, what is the square footage of space dedicated to the REGULAR and EXCLUSIVE use for conducting your business. Though a SIMPLIFIED OPTION, this new classification comes with restrictions that may not be as beneficial to you as the REGULAR METHOD.



\$ RENT* (If you own your house, see note)	\$	DIRECT REPAIRS & MAINTENANCE (solely for the benefit of the Home Office)	NOTES:
\$ UTILITIES - GAS, ELECTRIC, WATER, TRASH	\$	INDIRECT REPAIRS & MAINTENANCE (for the entire house)	
\$ INSURANCE	\$	OTHER: (explain)	
\$ HOA & OTHER ASSOCIATION-TYPE FEES	\$	OTHER: (explain)	
\$ ALARM, PARKING PERMITS, ETC.	\$	OTHER: (explain)	

\*If you own your home, do not enter an amount for RENT; your 1098 Mortgage Interest Statement(s) & your Property Taxes will provide the necessary information.