

Office at Home 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? _____

Data you begin using the office? _____

Expenses:

Rent: \$_____ Mortgage Interest: \$_____

Property Taxes: \$_____ Property Insurance: \$_____

Utility-Gas: \$_____ Utility-Electric: \$_____

Other: _____

Repair/maint. 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