

OFFICE IN THE HOME WORKSHEET

TAXPAYER _____

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** as:

- A] Your principal location for your trade of business.
- B] A location to perform necessary administrative and/or management duties for you to perform these duties).
- C] A location to meet with clients or patients in the normal course of our trade or business.

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

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

Please provide the following information:

Total square footage of your home/apartment _____
 Square footage of your office/area _____
 Business use percentage _____
 Date you began using the office _____

Expenses:

Paid Preparer Use Only

Mortgage/Rent	_____	_____
Mortgage Interest	_____	_____
Property Taxes	_____	_____
Property Insurance	_____	_____
Utility-Gas	_____	_____
Utility-Electric	_____	_____
Repairs/maintenance (office only)	_____	_____
Decorating (office only)	_____	_____
Other expenses (office only)	_____	_____

Furniture, Fixtures & Equipment:

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

For first year of home office, original cost of home _____
 Major improvements prior to current year _____
 Major improvements current year _____

 Taxpayer signature

 Date