

# Organizer Home Office

Taxpayer OR Spouse: \_\_\_\_\_

↑  
1-person / 1-business per worksheet  
 ↓

Tax Year: \_\_\_\_\_

Business: \_\_\_\_\_

*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

You must REGULARLY use part of your home EXCLUSIVELY for conducting business

## 2. Principal Place of Your Business

You must show that you use your home as your principal place of business. If you conduct business at a location outside of your home, but also use your home substantially and regularly to conduct business, you may still qualify for a home office deduction

**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 "convenience of your employer", and you must NOT rent any part of your home to your employer.

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.

**REQUIRED (regardless of method used for Home Office deduction)**

	<b>TOTAL SQUARE FOOTAGE OF ENTIRE HOME / APARTMENT</b>
	<b>TOTAL SQUARE FOOTAGE OF HOME / APARTMENT USED REGULARLY &amp; EXCLUSIVELY FOR BUSINESS (INCLUDING BUSINESS STORAGE IN HOME/APT)</b>

\$	RENT* (if you own your house, see note)
\$	UTILITIES - GAS, ELECTRIC, WATER, TRASH
\$	INSURANCE
\$	HOA & OTHER ASSOCIATION-TYPE FEES
\$	ALARM, PARKING PERMITS, ETC.

\$	DIRECT REPAIRS & MAINTENANCE (solely for the benefit of the Home Office)
\$	INDIRECT REPAIRS & MAINTENANCE (for the entire house)
\$	OTHER: (explain) _____
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\$	OTHER: (explain) _____

NOTES:

\*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.