



Home Office Expense Deduction Worksheet

Taxpayer _____

Requirements for Home Office to Qualify as a Deduction

- There must be exclusive use of a portion of the home for conducting business on a regular basis. For example, a taxpayer who uses an extra room to run their business can take a home office deduction only for that extra room so long as it is used both regularly and exclusively in the business.
- The home must be the taxpayer's principal place of business. A taxpayer can also meet this requirement if administrative or management activities are conducted at the home and there is no other location to perform these duties. Therefore, someone who conducts business outside of their home but also uses their home to conduct business may still qualify for a home office deduction.

Tax Year	
Address of Home	
Purchase Price of Home	
Date First Used for Home Office	
Total Square Footage of Home	
Square Footage of Office	

Expenses for Entire Home

Rent	
Mortgage Interest	
Property Taxes	
Homeowners/Renters Insurance	
Association Dues	
Gas	
Electric	
Water	
Phone	
Internet	
Other Utilities	
Repairs	
Maintenance	
Improvements	

Expenses for Home Office Only

Furnishings	
Repairs	
Maintenance	
Other	