

Home Office Deduction Worksheet

This form should be completed by any taxpayer claiming a home office deduction.
Do not include this information on any other worksheet.

Taxpayer Name _____ Tax Year _____

Business Description _____

Home Office rooms must be used regularly and exclusively for business to qualify for a home office deduction

# of rooms	Total Home	<input style="width: 50px; height: 20px;" type="text"/>	Office	<input style="width: 50px; height: 20px;" type="text"/>
square footage	Total Home	<input style="width: 50px; height: 20px;" type="text"/>	Office	<input style="width: 50px; height: 20px;" type="text"/>

In 2016 you may elect to deduct \$5/sf in lieu of actual expenses AND fully deduct mortgage interest and real estate taxes as itemized deductions. Max \$1,500 [300 or more sf]

Do you elect to use the optional simplified method described above?

If you do not elect the optional method, enter TOTAL Actual Expenses Paid During the Tax Year

Mortgage Interest	[Primary Mortgage only] ATTACH FORM 1098	<input style="width: 100%; height: 20px;" type="text"/>
Mortgage Insurance		<input style="width: 100%; height: 20px;" type="text"/>
Real Estate Taxes	Amounts PAID in 2016	<input style="width: 100%; height: 20px;" type="text"/>
Homeowners Insurance		<input style="width: 100%; height: 20px;" type="text"/>
Utilities		
Electric		<input style="width: 100%; height: 20px;" type="text"/>
Gas		<input style="width: 100%; height: 20px;" type="text"/>
Heating Oil		<input style="width: 100%; height: 20px;" type="text"/>
Water & Sewer		<input style="width: 100%; height: 20px;" type="text"/>
Maintenance		<input style="width: 100%; height: 20px;" type="text"/>
General Repairs		<input style="width: 100%; height: 20px;" type="text"/>
Condo Association Fees		<input style="width: 100%; height: 20px;" type="text"/>
Telephone		
Separate Business Line ONLY		<input style="width: 100%; height: 20px;" type="text"/>
Business Long Distance Charges on Home Line		<input style="width: 100%; height: 20px;" type="text"/>
Internet Fees [Indicate Business Portion Here _____%]	100%	<input style="width: 100%; height: 20px;" type="text"/>

Signature

Date