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HOME OFFICE DEDUCTION

TAXPAYER / BUSINESS	TAX YEAR	HOME ADDRESS	OWN / RENT

Space (measure wall to wall)

Office area (sq ft)	Whole home (sq ft)	Business use %	Months used	Eligible sq ft (max 300)	Simplified deduction

Whole-home (indirect) expenses for the year

Expense	Source / notes	Annual amount
Mortgage interest (Form 1098) or rent		
Real estate taxes		
Homeowners / renters insurance		
Utilities (electric, gas, water, trash)		
Internet (business share entered separately if 100% office use)		
Repairs and maintenance (whole home)		
HOA fees		
Security system		
Other (whole-home)		
Total indirect expenses		

Actual-expense method

Indirect x bus. %	Direct (office only)	Depreciation (owners)	Actual-method deduction	Larger of the two

Both methods are limited to the net profit of the business (Schedule C line 29) before the deduction; the simplified method cannot create a loss and unused amounts are not carried forward, while actual expenses in excess of the limit carry to the next year on Form 8829. Under the simplified method you still deduct the full mortgage interest and property taxes on Schedule A if you itemize, and you claim no depreciation. Employees working from home cannot take this deduction for 2018-2025 under the TCJA. This worksheet is a calculator; confirm figures with your preparer.

NOTES (METHOD CHOSEN, REASON, CARRYOVER)