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HOME OFFICE: QUALIFICATION AND RECORD

TAXPAYER / BUSINESS	TAX YEAR	HOME ADDRESS	DATE MEASURED

A. USE TESTS

- ☐ The space is used regularly for business (not occasionally)
- ☐ The space is used exclusively for business: no personal use, no guest bed, no family computer (exceptions: daycare, inventory storage)
- ☐ I am self-employed, a partner, or a statutory employee claiming this for my own business (W-2 employees cannot claim it 2018-2025)

B. QUALIFYING PURPOSE (ONE IS ENOUGH)

- ☐ Principal place of business: where I do administrative and management work and have no other fixed location for it
- ☐ Place where I regularly meet clients, patients or customers in person
- ☐ A separate structure (detached garage, studio) used for the business
- ☐ Storage of inventory or product samples (exclusive-use rule relaxed)
- ☐ Licensed home daycare (exclusive-use rule relaxed; time-space formula applies)

Square footage by room (measure wall to wall; exclude garage unless finished)

Room	Length (ft)	Width (ft)	Sq ft	Office?	Office sq ft
				☐	
				☐	
				☐	
				☐	
				☐	
				☐	
				☐	
				☐	
				☐	
				☐	
Totals					

Business use % (office / home)

EVIDENCE KEPT WITH THIS RECORD

- ☐ Dated photos of the office showing exclusive use
- ☐ Floor plan or sketch with measurements
- ☐ Lease or mortgage statement (Form 1098)
- ☐ Utility bills or annual summaries
- ☐ Insurance declarations page
- ☐ Receipts for direct expenses (paint, shelving, repairs)
- ☐ Property tax bill
- ☐ Business calendar / client log showing use

Office first used (date) _____ Stopped (if part year) _____ Months of use this year _____