Ermanas Tax Services
HOME OFFICE WORKSHEET

Client Name _____   Location of Office _____

Please answer the following questions.

1. Are you self employed (contractor or 1099) or an employee of a company (W2).	1099	W2
a. For Employees: Does your employer "require" you to maintain an office in your home for the convenience of the "employer"?	Yes	No

If no, you cannot take the deduction, if yes, you will need to keep a copy of the policy or correspondence from your employer stating you must maintain a home office for the convenience of the employer.

2. Do you have a separate dedicated office space in your home?	Yes	No
3. Is the Office used **"Exclusively"** AND **"Regularly"** for the business?	Yes	No

4. Please complete the following for each office you had during the year.

a. Date first used this specific office space for business. _____

b. Date stopped using this specific office for business (if still using - enter 12/31) _____

c. Square footage of entire House/Apartment. _____

d. Square footage of office space used for the business. _____

e. Do you own the home or rent?	Own	Rent

Beginning in 2013, you may elect to use the IRS Simplified Home Office deduction

If you choose the Simplified method, the deduction is a Flat $5 per square foot of office space (maximum of 300 sq ft office or total of $1500). No home depreciation or recapture is required.

Would you like to use the Simplified Method. If Yes, stop here. If no, continue.	Yes	No

f. Expenses (please enter 100% of expenses for the entire home/apt)

If partial-year, then enter the total expense for the period of specific office use.

For example, if moved in Feb 1st and had business office in new residence, then enter only 11 months of expenses for the new office. Any prior office, if qualified would be entered on separate sheet for the 1 month. This is necessary since the house and office square footage would be different as well as the monthly expenses.

Enter actual amounts paid, not "escrowed" during the year.

Rent _____

Mortgage Interest (not payments) _____

Real Estate Taxes _____

Home or Renters Insurance _____

Utilities (not phone) _____

Repairs and Maintenance _____

HOA Dues _____

Other expenses (please explain) _____