

2023 BUSINESS USE OF HOME WORKSHEET

Name _____

Date _____

To qualify for a Home Office deduction, the area must be a dedicated space that is regularly and exclusively used for the business activity.

SELF-EMPLOYED BUSINESS OWNER

To claim deductions for business use of your home when you are self-employed, the office space must be your principal place of business and you must be able to illustrate that business income is produced in the office. These considerations apply to self-employed individuals, because “employees” who work from home are not entitled to claim a Home Office deduction, even if the employer requires the employee to maintain an office in the home. The 2017 Tax Cuts and Jobs Act (TCJA) eliminated an employee’s ability to deduct unreimbursed, job-related expenses paid with personal funds as miscellaneous itemized deductions.

Business name or business activity for which you use a home office	Total area of the house (square feet)	Area of home office (square feet)

The “Simplified Method” uses \$5 per SF of dedicated Home Office space (There is no requirement to document and report “actual” expenses)

Would you like to use the “Simplified Method” this year? Yes , No

“Actual Method” Expenses:

Description	Form 1098 (Y / N)	Amount
Mortgage Interest (Provide Form 1098)		
Property Taxes (Provide Form 1098)		
Mortgage Interest (Provide Form 1098)		
Property Taxes (Provide Form 1098 OR amount paid separate from mortgage payment)		

Description	Amount	Description	Amount
Rent (if home is leased)			
Utilities:		House Cleaning	
Electric		Security Service	
Natural Gas		Property and Liability Insurance	
Water		Home Repairs (provide explanation and details)	
Trash & Sewer		Yard Maintenance	
HOA Fees		Other:	

*** All amounts are "annual" totals.