

Business Use of Home Checklist

Does the Taxpayer regularly use:	Yes	No
1. Part of the home to store inventory for a wholesale or retail sales business and the home is the only fixed location of the business?	_____	_____
2. Part of the home to provide day-care services for children, persons age 65 or older, or persons who are physically or mentally incapable of caring for themselves?	_____	_____
3. A separate structure that is not attached to the taxpayer's home and is used exclusively in connection with a trade or business?	_____	_____
4. A home office that is used exclusively as a place to meet with patients, clients, or customers in the normal course of a trade or business?	_____	_____
5. A home office exclusively as the principal place of business for any trade or business of the taxpayer?	_____	_____
6. A home office that is used exclusively and regularly by the taxpayer to conduct administrative or management activities of a trade or business of the taxpayer and no other fixed business location is used to conduct these activities?	_____	_____

(Answer only for tax years after 1998)

If the taxpayer answered Yes to any one of the above, the home office deduction is allowed if the taxpayer is self-employed.

If the taxpayer is an employee and answered Yes to any one of the above, the deduction is allowed only if the employee answers Yes to line 7 below.

7. The use of the home office is for the convenience of the employer (a business necessity)?	_____	_____
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