

MM Tax Service, Inc.

Maria A. Migel, E.A.

2025 Home Office Organizer

Business Name: _____

Owner Name: _____

Service/Product: _____

To deduct home office expenses, your office must be used exclusively for business

Home Office

Total Area of Home (square feet) _____

Total Area of Office (square feet) _____

Which method should be used to deduct your home office expenses:

- ☐ Simplified Method*
- ☐ Actual Expenses (complete expense table below)

*Under the simplified method, an individual may claim \$5 per square foot up to 300 square feet without calculating your actual expenses. You will not depreciate your home and you will not have depreciation recapture when you sell your home. If you want to use the simplified method, you do NOT need to fill out the home office expense table below.

Actual Expenses	Amount
Mortgage Interest	
Property Taxes	
Homeowners Insurance	
Repairs & Maintenance	
On entire home:	
On office portion only:	
Utilities	
Rent	
Improvements	
On entire home:	
On office portion only:	