

Business Use of Home—Simplified Method Area Adjustment Worksheet

If the taxpayer used the same area for qualified business use for the entire year, complete only Part I; otherwise skip Part I, and complete Part II using lines 1 through 5 to help compute the amount to enter for each month. All amounts reported on this worksheet must be in square feet.

Part I. Same area was used for the entire year.

- 1) Area used for this qualified business use 1) _____
- 2) *Shared use.* Complete line 2 if someone else also used the home to conduct business that qualifies for the deduction; otherwise, enter 300 on line 2d and go to line 3..... 2) _____
- 2a) *Area not shared.* Enter portion of line 1 that was not shared with another person's qualified business use of the home..... 2a) _____
- 2b) Total area shared with another person's qualified business use. Subtract line 2a from line 1..... 2b) _____
- 2c) Reasonable allocation of shared area to this qualified business use..... 2c) _____
- 2d) Add lines 2a and 2c..... 2d) _____
- 3) *Multiple qualified business uses.* Complete line 3 if the taxpayer used the home for more than one qualified business use; otherwise, enter 300 on line 3d and go to line 4. 3) _____
- 3a) Total area of home used for all the taxpayer qualified business uses..... 3a) _____
- 3b) Maximum area 3b) 300
- 3c) Enter the smaller of line 3a and 3b 3c) _____
- 3d) Reasonable allocation of line 3c to this qualified business use..... 3d) _____
- 4) Maximum area 4) 300
- 5) Enter the smaller of lines 1, 2d, 3d, and 4. Enter the result on line 2 of the *Business Use of Home—Simplified Method Worksheet*..... 5) _____

Part II. Area changed during the year or was used for only part of the year.

- 6) Complete lines 6a through 6n if the taxpayer used the area for this qualified business use for part of the year or the area used for this qualifying business use changed during the year.

(i) Month	Note: If qualified business use was less than 15 days in a month, enter -0- in column (ii) for that month; otherwise, use lines 1 through 5, above, for each month, and enter the amount for line 5 in column (ii) for that month.	(ii) Area
6a) January	6a)	_____
6b) February	6b)	_____
6c) March.....	6c)	_____
6d) April.....	6d)	_____
6e) May	6e)	_____
6f) June.....	6f)	_____
6g) July.....	6g)	_____
6h) August.....	6h)	_____
6i) September.....	6i)	_____
6j) October.....	6j)	_____
6k) November.....	6k)	_____
6l) December.....	6l)	_____
6m) Add lines 6a through 6l, column (ii)	6m)	_____
6n) Average monthly allowable square footage. Divide line 6m by 12. Enter the result on line 2 of the <i>Business Use of Home—Simplified Method Worksheet</i>	6n)	_____