

2026 Home Office Client Worksheet

Eligibility, business use and square footage

Owner name: _____

Business name: _____

Home address: _____

Complete this worksheet for your Schedule C business. Upload it through TaxDome with the requested records. Our office will determine eligibility, allocate costs and calculate the deduction.

IRS RULES - DOES YOUR SPACE QUALIFY?

Regular and exclusive use: Generally, you must use an identifiable area consistently and only for your business. A shared family room or guest bedroom with personal use generally does not qualify. The area does not have to be a separate room.

Business connection: It must be your principal business location, a place where you regularly meet clients in the normal course of business, or a separate unattached structure used for business. An office used for administration or management can qualify as your principal location if you have no other fixed location where you do substantial administrative or management work.

Exceptions: Qualifying inventory/product-sample storage and daycare may have different exclusive-use rules. Tell us if either applies. This worksheet is for self-employed business use, not ordinary W-2 employee home-office costs.

YOUR BUSINESS USE - circle the answers that apply

Home: Own / Rent First date this home was used for business: _____

Used during 2026 from: _____ through: _____

Used regularly for this business? Yes / No Any personal use of the area? Yes / No

Use: Principal business location / Administrative work / Client meetings / Separate structure

Other fixed location for substantial administrative work? Yes / No

Special use: Inventory or product samples / Daycare / Neither

Shared with another business or person? Yes / No. If yes, describe on an attached page.

Total home square feet: _____ Area used for this business: _____

Space / use changed during 2026? Yes / No. If yes, attach dates and square footage.

Describe work done in this space: _____

HOW THE IRS ALLOWS THE DEDUCTION

Simplified: Generally \$5 per qualifying square foot, up to 300 square feet (\$1,500 for full-year qualifying use before the business-income limit). Part-year use, shared space and daycare can reduce the amount. This method does not deduct actual home operating costs or home depreciation.

Actual expenses: Eligible home costs are allocated between personal and business use; office-only costs are reviewed separately. Both methods have a business-income limit. Some unused actual-method expenses may carry forward; unused simplified deductions do not. Provide page 2 if you want us to compare methods.

Requested review: Compare methods / Simplified / Actual expenses / Unsure

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Actual home expenses and property details

Owner / business: _____

Enter **full home costs for the 2026 business-use period**, before applying an office percentage. Enter 0 or N/A if not applicable. Keep office-only costs out of this table; list them separately below. Do not duplicate these costs on your Schedule C expense worksheet.

Home expense	Total (\$)	Home expense	Total (\$)
Rent - renters only		Electricity and gas	
Mortgage interest - exclude principal payments		Water, sewer and trash	
Real estate taxes - exclude capital improvement assessments		Whole-home repairs and maintenance	
Homeowners or renters insurance		Other whole-home operating costs - attach description	
Mortgage insurance - if paid; eligibility will be reviewed			

OFFICE-ONLY COSTS - exclude improvements and list separately from above

Description: _____ Amount \$ _____

Description: _____ Amount \$ _____

Exclude personal-only costs and lawn care. Enter business phone/internet on Schedule C; do not duplicate.

HOMEOWNERS - BASIS AND IMPROVEMENTS

Purchase date: _____ Original purchase price (including land) \$ _____

Original land allocation \$ _____ Pre-business improvements total \$ _____

Fair market value at first business use: Home + land \$ _____ Land \$ _____

Prior home depreciation or deduction carryover? Yes / No / Unsure. Upload prior records.

Attach the purchase closing statement and basis records. Land is not depreciable. Our office will determine depreciation using the applicable basis and fair-market-value rules. List improvements separately; do not include them in repairs above.

Improvement description	Date first used	Cost (\$)	Office / home

KEEP RECORDS / UPLOAD SUPPORT

Keep a floor plan or measurements, business-use dates, evidence of how the space is used, receipts, invoices and payment records. For actual expenses, retain documents for each cost and improvement. Upload Form 1098, property-tax records, requested expense summaries, purchase/basis records and prior Form 8829 or carryover worksheets. If you moved, sold the home, or used multiple homes, provide dates and details; attach an extra worksheet for each home.

IRS sources: IRS.gov/taxtopics/tc509; IRS.gov/publications/p587; IRS.gov/instructions/i8829; IRS simplified home-office option. Guidance reviewed 10/4/2026.