

# Employee Home Office Expense

ORG17A

for:

copy:

Simplified method election for Home Office expenses:

Elect the simplified method **in 2017** instead of entering actual expenses

Elected the simplified method **in 2016** instead of entering actual expenses

GENERAL INFORMATION	2017	2016
<b>1</b> Area used regularly and exclusively for business, regularly and exclusively for day care, or regularly for inventory storage (square footage) .....		
<b>2</b> Area used only partly for day care (square footage) .....		
<b>3</b> Total area of home (square footage) .....		
<b>4</b> Daycare hours		
<b>a</b> Number of weeks used for daycare, if less than full year .....		
<b>b</b> Number of days used for day care each week .....		
<b>c</b> Number of days closed for holidays, vacations, etc .....		
<b>d</b> Number of hours used for daycare each day .....		
<b>5</b> Total wages from this business .....		
<b>6</b> Enter the percent of wages above that are from the business use of this home .....		
<b>7</b> Gain from business use of home shown on Schedule D or Form 4797 <b>(Preparer Use Only)</b> ...		
<b>8</b> Any losses from this business shown on Schedule D or Form 4797 <b>(Preparer Use Only)</b> .....		

Enter expenses that benefit only your business area in the 'Direct' column and expenses that benefit your entire home in the 'Indirect' column.

EXPENSES	2017		2016	
	Direct	Indirect	Direct	Indirect
<b>9</b> Casualty losses <b>(Preparer Use Only)</b> .....				
<b>10</b> Mortgage interest/points on Form 1098 .....				
<b>11</b> Interest not on Form 1098 .....				
<b>12</b> Points not of Form 1098 .....				
<b>13</b> Real estate taxes .....				
<b>14</b> Qualified mortgage insurance .....				
<b>15</b> Other insurance .....				
<b>16</b> Rent .....				
<b>17</b> Repairs and maintenance .....				
<b>18</b> Utilities .....				
<b>19</b> Other expenses (e.g., rent) .....				
<b>20</b> Carryover of operating expenses .....				
<b>21</b> Excess casualty losses <b>(Preparer Use Only)</b> .....				
<b>22</b> Depreciation of your home <b>(Preparer Use Only)</b> .....				
<b>23</b> Carryover of excess casualty losses and depreciation .....				

## DEPRECIATION

If your home and any additions or improvements to your home are not already listed on ORG50 for this occupation, please complete the following information.

24	Description	Date Acquired (MM/DD/YY)	Date Placed in Service (MM/DD/YY)	Cost (include land for residence only)
	Residence .....			
	Addition/Improvement .....			
	Addition/Improvement .....			
	Addition/Improvement .....			
	Addition/Improvement .....			
<b>25</b>	Enter the land value included in cost for residence .....			