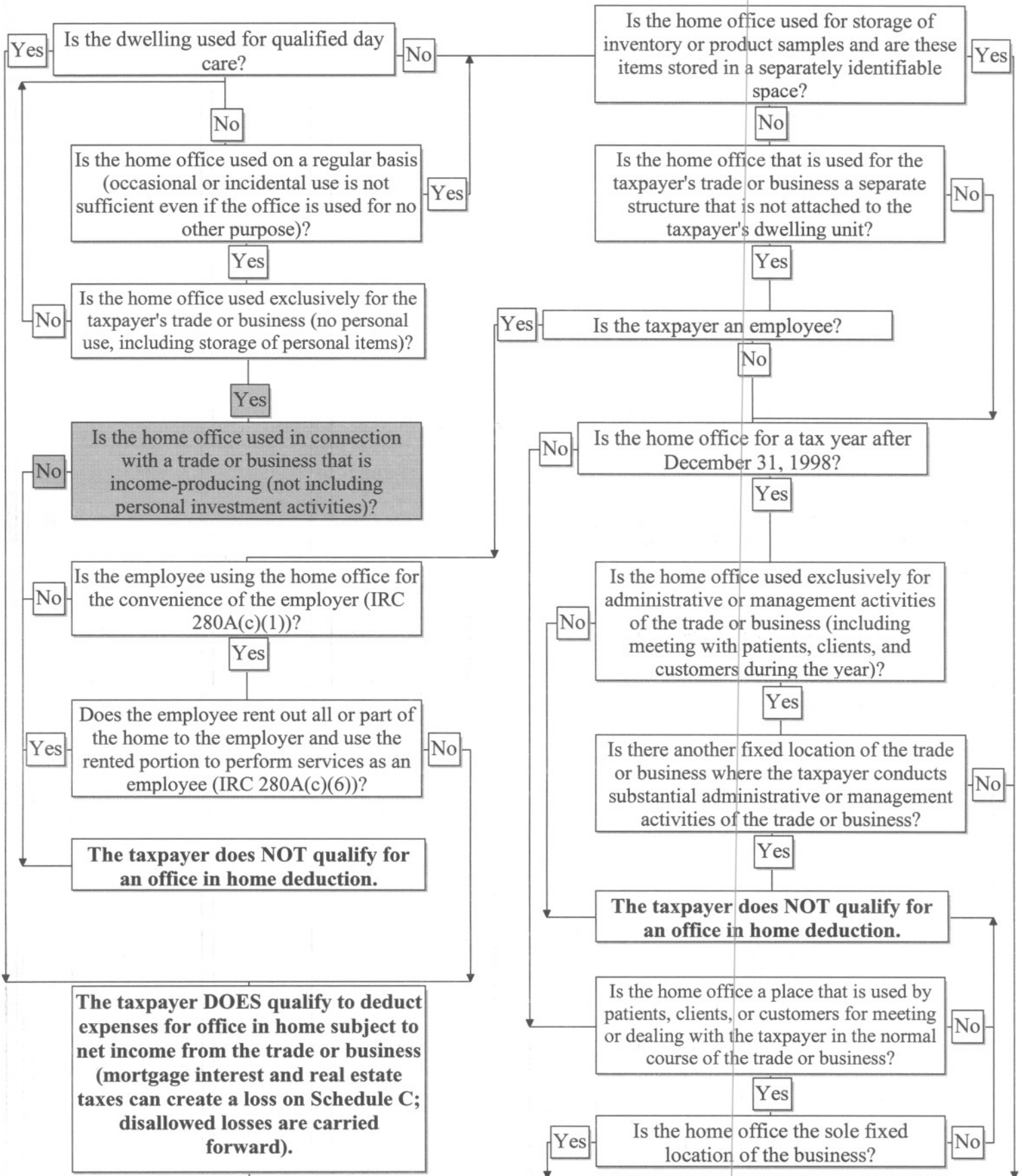


Office in Home: does the taxpayer qualify for the deduction?



The taxpayer DOES qualify to deduct expenses for office in home subject to net income from the trade or business (mortgage interest and real estate taxes can create a loss on Schedule C; disallowed losses are carried forward).

The taxpayer does NOT qualify for an office in home deduction.

The taxpayer does NOT qualify for an office in home deduction.

Is the home office a place that is used by patients, clients, or customers for meeting or dealing with the taxpayer in the normal course of the trade or business?

Is the home office the sole fixed location of the business?