Can You	Deduct Bu	isiness Use of the H	ome Exp	ense	s?	
		Start Here				
			-			
		Is part of your home				
	No	used in connection with				
		a trade or business?				
		Yes	<u>J</u>			
			No			
		Are you an employee?	NO		7	
			4			
		V Yes	┪───┼─			+
	No	Do you work at home				
→	no	for the convenience of your employer?				
		Yes				
		Do you rent part of your	1			
	Yes	home used for business	No			
E		to your employer?				
					V	_
				No	Is the use regular	
				Yes	and exclusive?	
		\checkmark				
		 Is it your principal place 	Yes			
		_ of business?			1	
		No	4			+
			+			+
			┪ ├			
		Do you meet patients, clients, or customers in	Yes			+
		your home?				1
		No	T			
No deduction	No		Yes		Deduction allowed	
		Is it a seperate structure?		>		