

**OFFICE-IN-THE-HOME EXPENSES WORKSHEET - 2024**  
**NO LONGER DEDUCTIBLE IF AN EMPLOYEE**  
**DEDUCTIBLE ON STATE RETURNS & SELF-EMPLOYED PERSONS**

**Did you conduct or have a business location within the City of Los Angeles?** \_\_\_\_\_  
*If so, did you file the required City of L.A. Tax Registration Certificate (city business tax)?* \_\_\_\_\_

**GENERAL INFORMATION:**

IS THIS OFFICE YOUR PRINCIPAL PLACE OF BUSINESS? YES \_\_\_\_\_ NO \_\_\_\_\_

DO YOU USE THIS AREA TO SEE CUSTOMERS OR CONDUCT BUSINESS ON A REGULAR/ EXCLUSIVE BASIS? \_\_\_\_\_

DO YOU USE THIS AREA TO CONDUCT MANAGEMENT AND/OR ADMINISTRATIVE FUNCTIONS ON A REGULAR BASIS? \_\_\_\_\_

DO YOU STORE INVENTORY FOR A RETAIL/WHOLESALE SALES BUSINESS? \_\_\_\_\_

IS THIS OFFICE THE ONLY FIXED LOCATION OF THE BUSINESS? \_\_\_\_\_

IS THIS A QUALIFIED DAYCARE FACILITY? \_\_\_\_\_

IS THE OFFICE A SEPARATE STRUCTURE?  
 IS THE OFFICE FOR THE CONVENIENCE OF YOUR EMPLOYER? \_\_\_\_\_

**EXPENSES:** (please list at 100%, we will apply the business percentage)  
 TOTAL SQUARE FOOTAGE OF YOUR HOME \_\_\_\_\_  
 TOTAL SQUARE FOOTAGE USED FOR BUSINESS PURPOSES EXCLUSIVELY \_\_\_\_\_

RENT _____	MAINTENANCE _____
INTEREST _____	GAS _____
TAXES _____	WATER _____
INSURANCE _____	ELECTRICITY _____
REPAIRS _____	CLEANING _____
HOUSEKEEPING _____	GARDNER _____
HOA _____	

DID YOU INCUR ANY EXPENSES THAT WERE DIRECTLY ATTRIBUTABLE TO THE OFFICE/BUSINESS SPACE ONLY? IF SO, PLEASE LIST THE TYPE OF EXPENDITURE AND AMOUNT BELOW.

Description	Amount	Description	Amount
_____	_____	_____	_____
_____	_____	_____	_____

**DEPRECIATION EXPENSE:** (New home offices only)

ORIGINAL COST OF THE HOME \_\_\_\_\_  
 MAJOR IMPROVEMENTS TO HOME - GENERAL \_\_\_\_\_  
 IMPROVEMENTS SPECIFIC TO THE AREA USED FOR BUSINESS \_\_\_\_\_  
 HAVE YOU EVER DEFERRED A GAIN ON A SALE OF YOUR RESIDENCE? \_\_\_\_\_  
 (PLEASE PROVIDE TAX BILL OR LAND VALUE FOR THIS RESIDENCE.)

**DO YOU PLAN TO SELL YOUR HOME IN THE NEAR FUTURE?** YES \_\_\_\_\_ NO \_\_\_\_\_

(All depreciation taken is subject to recapture.)

**HAVE YOU FILED ALL LOCALLY REQUIRED PERSONAL PROPERTY TAX RETURNS?** \_\_\_\_\_

**QUESTIONS:** \_\_\_\_\_