Home office proof file: space, use and bills

Tick the method for this tax year first: simplified or Form 8829. The first two groups apply to both; the home bills apply only to Form 8829.

Client or engagement

Eligibility and use

- [ ] Note of the business that uses the office
  Schedule C business, partnership, or the company that reimburses you
- [ ] Dated photos of the office set up for work
  Showing no personal use of the space
- [ ] Where admin and billing are done
  And any other fixed place you work from
- [ ] Calendar of client meetings at home, if any
  Dates and who came
- [ ] Inventory or sample storage area, if claimed
  Location and size; exempt from the exclusive-use test

Measurements and dates

- [ ] Office square footage
  Length and width, plus any storage area used
- [ ] Total home square footage
  From the lease, appraisal or your own measure
- [ ] Floor sketch with both figures
  A hand drawing is fine
- [ ] Months the office was in use
  Start or end date if not the whole year; mark months under 15 days

Home bills (Form 8829 only)

- [ ] Lease and proof of rent paid
  Renters: all months of the year
- [ ] Form 1098, Mortgage Interest Statement
  Owners: one per loan on the home
- [ ] December mortgage statement
  Backs up interest if no Form 1098 arrived
- [ ] Property tax bill
  With proof of payment for the year

- [ ] Homeowners or renters insurance declarations
  Premium for the policy year
- [ ] Utility bills: power, gas, water, trash
  Twelve months of each
- [ ] Second phone line used only for business
  Bills for the year; the first landline stays personal
- [ ] Repair invoices, marked office-only or whole-home
  Date and what was done

Prior years and sale records

- [ ] Last year’s Form 8829 and return
  For carryovers and past depreciation
- [ ] Closing statement from the home purchase
  Owners: price, costs and land value
- [ ] Receipts for home improvements
  Kept for as long as you own the home