Home office questionnaire

Publication 587 and Form 8829

Prepared for the clients of (firm name)

Your name, and your spouse’s if filing jointly

Fill in one questionnaire for each office in the home. If one office serves two businesses, repeat the use questions for each business.

Measure the office and the whole home in square feet before you start.

A no in the first two blocks can end the questionnaire: note it and send it back anyway.

Who uses the space

Based on: Publication 587, decision chart

Do you use the space for your own business, as a sole proprietor, partner or farmer? ◯ Yes ◯ No
If yes, send: Name of the business the office serves

Do you use the space only as an employee of someone else? ◯ Yes ◯ No

Do you own the home? ◯ Yes ◯ No
If yes, send: Form 1098 for each mortgage; Property tax bill

Do you rent the home? ◯ Yes ◯ No
If yes, send: Lease; Rent paid for the year

How the space is used

Based on: Publication 587, exclusive use and regular use tests

Is the space used for the business and for nothing else? ◯ Yes ◯ No

Days per week the space is used for business

Do you do your billing, bookkeeping, scheduling or ordering there, with no other fixed office for that work? ◯ Yes ◯ No

Do you meet clients, patients or customers there? ◯ Yes ◯ No
If yes, send: Appointment calendar showing visits

Is the space a separate building, such as a studio, workshop or garage? ◯ Yes ◯ No

Do you store inventory or product samples there, with no other fixed business location? ◯ Yes ◯ No
If yes, send: Description of the storage area

Do you run a daycare in the home? ◯ Yes ◯ No
If yes, send: State daycare license; Hours of daycare use

Size and dates

Based on: Simplified option; Publication 587, part-year use

Square feet of the office

Square feet of the whole home

Date you began using the office, if it was during the year

Did the office change size, or did you move, during the year? ◯ Yes ◯ No

If yes, send: Dates and square feet for each period

Method you prefer: simplified or regular (Form 8829)

Did you claim a home office last year? ◯ Yes ◯ No

If yes, send: Last year's Form 8829 or simplified method worksheet

Home expenses (regular method) (fill in only if it applies)

Based on: Form 8829; Publication 587, direct and indirect expenses

Mortgage interest and real estate taxes for the year

Rent paid for the year

Homeowners or renters insurance premiums

Electricity, gas, water, trash and internet bills

HOA dues and security system costs

Did you pay for repairs or painting in the office only? ◯ Yes ◯ No

If yes, send: Invoices marked as office-only work

Did you pay for repairs to the whole home, such as the furnace or roof? ◯ Yes ◯ No

If yes, send: Invoices for each repair

Gross income of the business, and its expenses unrelated to the home

Depreciation and sale (owners, regular method) (fill in only if it applies)

Based on: Publication 587, depreciation and sale of the home

Date you bought the home and the purchase price

Value of the land, from the property tax bill or appraisal

Have you made improvements to the home since you bought it? ◯ Yes ◯ No
If yes, send: Invoices with dates for each improvement

Have you taken home office depreciation in earlier years? ◯ Yes ◯ No
If yes, send: Prior Forms 8829 or depreciation schedules

Do you plan to sell the home in the next few years? ◯ Yes ◯ No

Anything else your preparer should know