

■ Home Office Deduction Checklist (2025)

Eligibility (Basics)

- Dedicated space used regularly for business
- Workspace is not primarily personal use
- Document business purpose of the space
- Know which method you plan to use (simplified vs actual)
- Keep consistent records year to year (recommended)

■ **Expert Tip:** Take photos and keep a short written note about business use.

■ **Common Mistakes:** Claiming space that is mixed-use without documentation.

What to Measure & Save

- Total home square footage (or area)
- Office square footage (or area)
- Rent/interest statements (if applicable)
- Utilities (electric, gas, water) bills
- Internet/phone bills and business portion notes
- Repairs/maintenance receipts (if relevant)

■ **Expert Tip:** Keep one folder labeled 'Home Office' for all supporting docs.

■ **Common Mistakes:** No measurements or missing utility statements.

Need help applying this to your business?

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■ Home Office Deduction Checklist (2025) (continued)

Simplified vs Actual (Quick Notes)

- Simplified method: easier recordkeeping (verify limits)
- Actual method: requires more documentation
- Track improvements vs repairs separately
- If you moved, document dates and new measurements
- Bring questions to your accountant for your scenario

■ **Expert Tip:** If you're unsure which method fits, ask during your consultation.

■ **Common Mistakes:** Choosing a method without keeping the right records.

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