

HOME OFFICE -EMP WHO WORK FROM HOME MAY BE ABLE TO DEDUCT HOME OFFICE ON THE STATE TAX RETURN.

The home office deduction is a tax deduction that allows eligible taxpayers to deduct certain expenses related to the business use of their home.

Who is eligible:

- Self-employed individuals: This includes freelancers, independent contractors, and gig workers.
- Business owners: Those who use a portion of their home exclusively and regularly for their trade or business, or as a place to meet clients/customers in the normal course of their business.
- Individuals who use a separate structure: A separate structure on their property (like a studio or detached garage) used exclusively and regularly in connection with their trade or business may also qualify.
- Those who store inventory or product samples: If your home is the sole fixed location of your retail or wholesale business and you use a space regularly for storage, you may qualify.
- Daycare providers: If you use your home to provide daycare services for children, older adults, or individuals with disabilities, and meet licensing requirements, you may qualify.
- Homeowners and renters: Both homeowners and renters can claim the deduction if they meet the requirements.

Who is NOT eligible:

- Employees who work from home: Due to the Tax Cuts and Jobs Act of 2017, employees cannot claim the home office deduction, even if they work remotely for an employer.