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## About this strategy

A taxpayer may deduct the business use of their residence. In order to qualify, the use must be incurred because of the taxpayer's business and the residence must be used exclusively and regularly as the taxpayer's place of business.

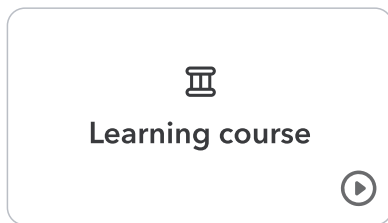
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## Strategy requirements

If the business is a partnership, it must not be a passive activity. Personal expenses and activities are not deductible.

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## Resources



[Tax strategies: Home office deductions](#)

## Taxpayer this applies to

Business use of a residence that is exclusive and regular.

## Ready to put this strategy in action?

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