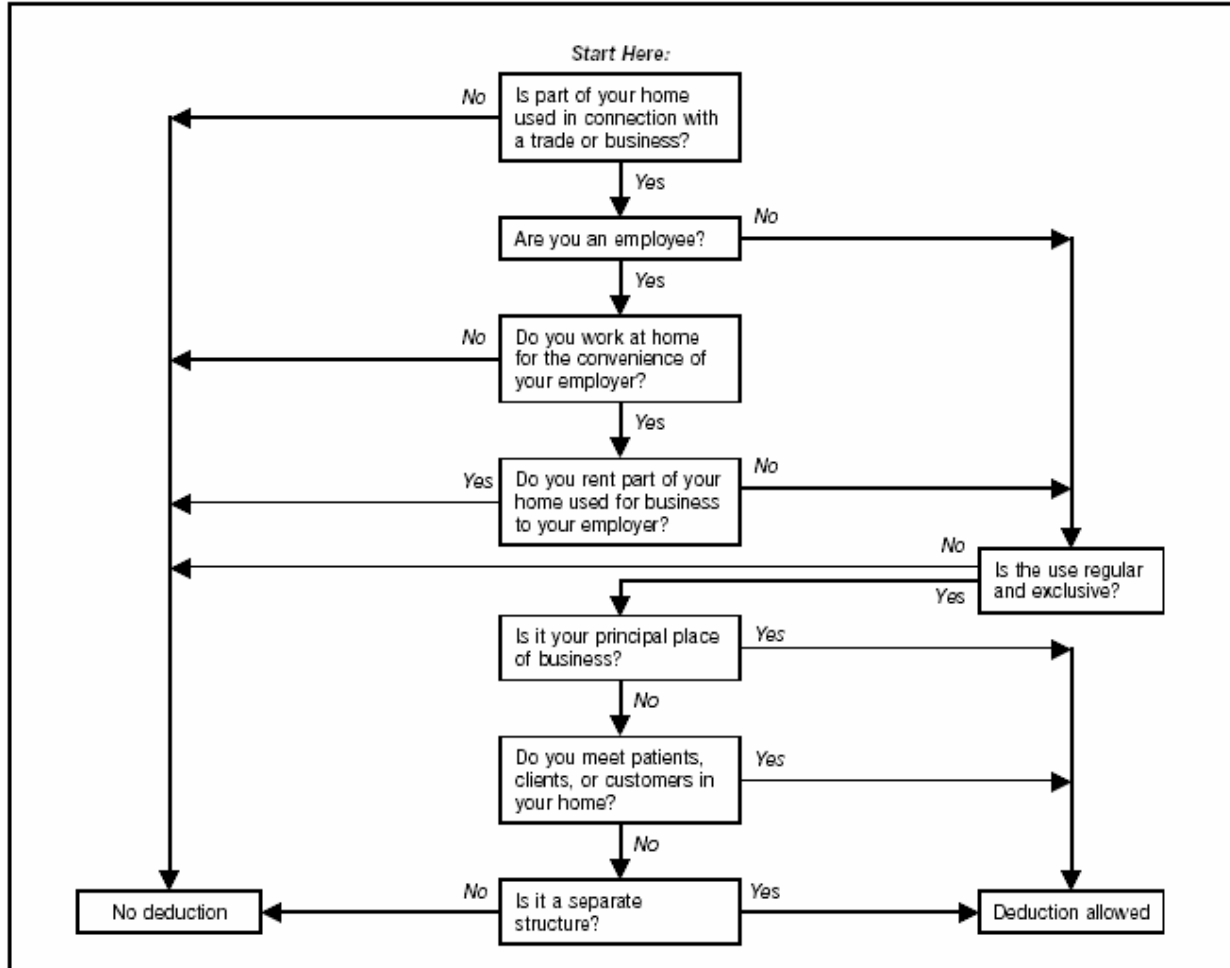


Quick Chart for Determining Whether You Can Deduct Your Home Office

Figure A. **Can You Deduct Business Use of the Home Expenses?** Do not use this chart if you use your home for the storage of inventory or product samples, or to operate a daycare facility. See *Exceptions to Exclusive Use*, earlier, and *Daycare Facility*, later.



Source: IRS Publication 587

<http://www.irs.gov/publications/p587/ar02.html#d0e252>