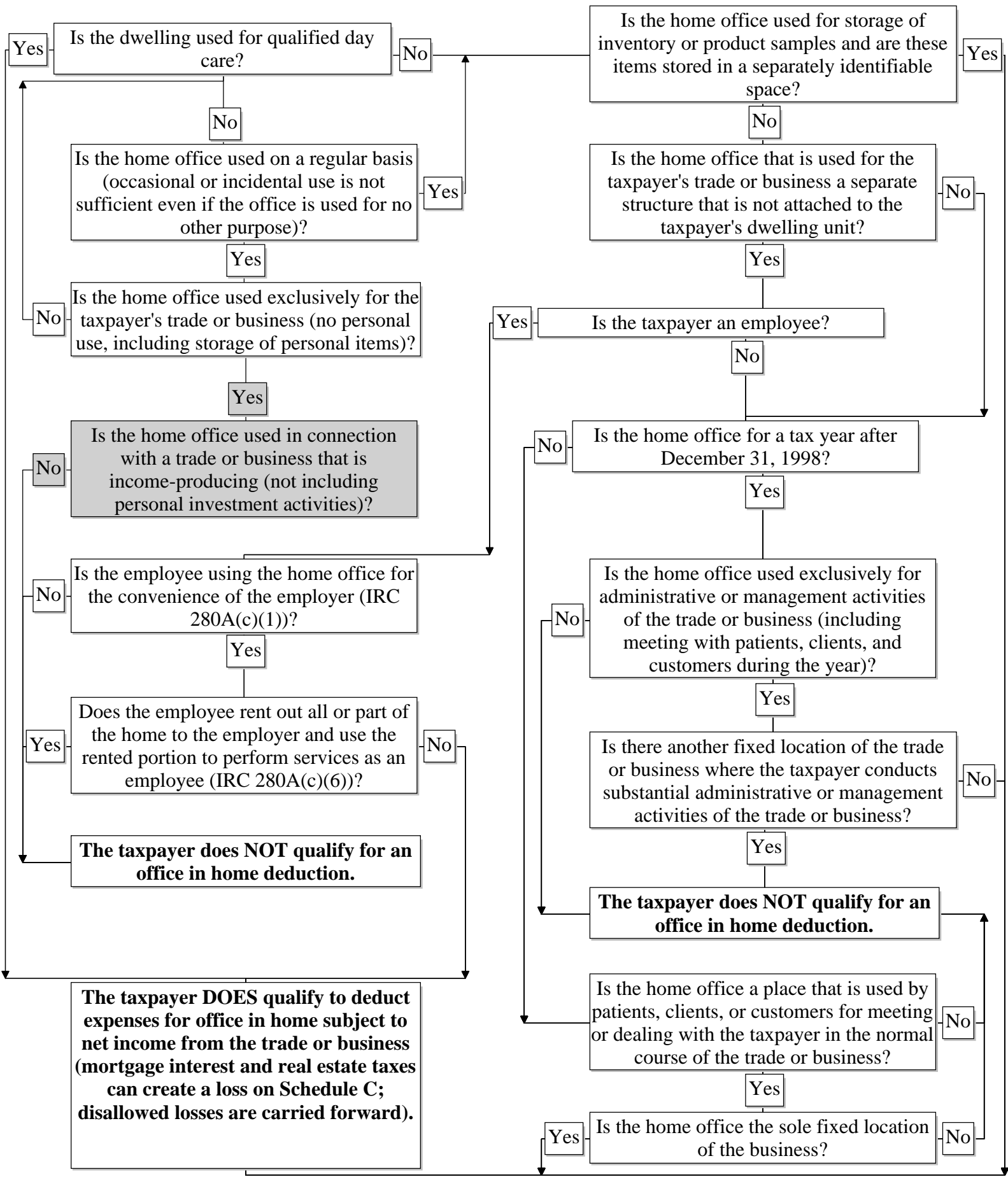


**Office in Home: does the taxpayer qualify for the deduction?**



**The taxpayer does NOT qualify for an office in home deduction.**

**The taxpayer DOES qualify to deduct expenses for office in home subject to net income from the trade or business (mortgage interest and real estate taxes can create a loss on Schedule C; disallowed losses are carried forward).**

**The taxpayer does NOT qualify for an office in home deduction.**