

# Simplified Method Worksheet

(Keep for your records)

**2018**

Name(s) as shown on return

Tax ID Number

1. Enter the amount of the gross income limitation. See Instructions for the Simplified Method Worksheet . . . . . **1.** \_\_\_\_\_
  
2. Allowable square footage for the qualified business use. Do not enter more than 300 square feet. See Instructions for the Simplified Method Worksheet . . . . . **2.** \_\_\_\_\_
  
3. Simplified method amount
  - a. Maximum allowable amount . . . . . **3a.** \_\_\_\_\_
  - b. For daycare facilities not used exclusively for business, enter the decimal amount from the Daycare Facility Worksheet; otherwise, enter 1.0 . . . . . **3b.** \_\_\_\_\_
  - c. Multiply line 3a by line 3b and enter result to 2 decimal places . . . . . **3c.** \_\_\_\_\_
  
4. Multiply line 2 by line 3c . . . . . **4.** \_\_\_\_\_
  
5. **Allowable expenses using the simplified method.** Enter the smaller of line 1 or line 4 here and include that amount on Schedule C, line 30. If zero or less, enter -0- . . . . . **5.** \_\_\_\_\_
  
6. **Carryover of unallowed expenses from 2017 that are not allowed in 2018.**
  - a. Operating expenses. Enter the amount from your 2017 Form 8829, line 42 . . . . . **6a.** \_\_\_\_\_
  - b. Excess casualty losses and depreciation. Enter the amount from your 2017 Form 8829, line 43 . . . . . **6b.** \_\_\_\_\_