

Simplified Method Worksheet

(Keep for your records)

2019

Name(s) as shown on return

Tax ID Number

1. Enter the amount of the gross income limitation. See the 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 the 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 a prior year that are not allowed in 2019.**
 - a. Operating expenses. Enter the amount from your last Form 8829, line 43 (line 42 if before 2018). See the Instructions for the Simplified Method Worksheet **6a.** _____
 - b. Excess casualty losses and depreciation. Enter the amount from your last Form 8829, line 44 (line 43 if before 2018). See the Instructions for the Simplified Method Worksheet **6b.** _____