

Matthew Rheingold Responds to NJ.com Query, "Can I Claim Home Office Expenses Because Of COVID-19?"

By [Karin Price Mueller](#) | [NJMoneyHelp.com](#) for [NJ.com](#)

Q. I am currently working from home as a result of COVID-19 as directed by my employer. Will I be able to claim home office expenses on my 2020 federal tax return?

— Worker Bee

A. Because of the pandemic, more employees than ever are working from home.

However, even though a spare room or the dining room table has turned into your “office,” more than likely, the [home office deduction](#) is not available to you, said Matthew Rheingold, an attorney with Einhorn, Barbarito, Frost & Botwinick in Denville.

He said in order to qualify for the deduction, a taxpayer must have a specific, dedicated area of their home that is utilized [exclusively for business](#) on a regular, continual basis. A home includes a house, an apartment, condo, as well as detached studios or garages, he said.

In addition, the home must be the taxpayer’s principal place of business, Rheingold said.

“The home office must be a separately identifiable space that is used exclusively for a singular business,” he said. “If the home office is utilized for any activities outside of the business, then the space would likely be disqualified.”

Since the enactment of the [Tax Cuts and Jobs Act in 2017](#), only taxpayers with self-employment income may take advantage of the home office deduction, he said.

“This would preclude those employees, such as yourself, that are required to work for the benefit of an employer,” Rheingold said.

[Click here, to view the article on the NJ.com website.](#)