

111TH CONGRESS
1ST SESSION

H. R. 3615

To amend the Internal Revenue Code of 1986 to provide a standard home office deduction.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 22, 2009

Mr. SCHRADER (for himself, Mr. NUNES, Mr. KIND, Mr. BUCHANAN, Mrs. BLACKBURN, Mr. BRIGHT, Mrs. KIRKPATRICK of Arizona, Mrs. HALVORSON, Mr. MANZULLO, Mrs. McMORRIS RODGERS, Mr. SCHAUER, Mr. WESTMORELAND, Mr. BOOZMAN, Mr. CARNEY, Mr. HALL of New York, Mr. HIMES, Ms. KOSMAS, Ms. MARKEY of Colorado, Mr. PAUL, Mr. SCHOCK, Mr. MINNICK, Mr. PERRIELLO, and Mr. NYE) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide
a standard home office deduction.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Home Office Deduc-
5 tion Simplification Act”.

1 **SEC. 2. STANDARD DEDUCTION FOR BUSINESS USE OF**
2 **HOME.**

3 (a) IN GENERAL.—Subsection (c) of section 280A of
4 the Internal Revenue Code of 1986 (relating to disallow-
5 ance of certain expenses in connection with business use
6 of home, rental of vacation homes, etc.) is amended by
7 adding at the end the following new paragraph:

8 “(7) STANDARD HOME OFFICE DEDUCTION.—

9 “(A) IN GENERAL.—In the case of an indi-
10 vidual that is allowed a deduction for the use of
11 a home office because of a use described in
12 paragraphs (1), (2), or (4) of this subsection,
13 notwithstanding the limitations of paragraph
14 (5), if such individual elects the application of
15 this paragraph for the taxable year, such indi-
16 vidual shall be allowed a deduction equal to the
17 standard home office deduction for the taxable
18 year in lieu of the deductions otherwise allow-
19 able under this chapter for such taxable year by
20 reason of being attributed to such use.

21 “(B) STANDARD HOME OFFICE DEDUC-
22 TION AMOUNT.—For purposes of this para-
23 graph, the standard home office deduction is
24 the lesser of—

25 “(i) \$1,500, or

1 “(ii) the gross income derived from
2 the individual’s trade or business for which
3 such use occurs.

4 “(C) INFLATION ADJUSTMENT.—In the
5 case of any taxable year beginning in a calendar
6 year after 2010, the dollar amount in subpara-
7 graph (B)(i) shall be increased by an amount
8 equal to—

9 “(i) such dollar amount, multiplied by

10 “(ii) the cost-of-living adjustment de-
11 termined under section 1(f)(3) for the cal-
12 endar year in which the taxable year be-
13 gins, determined by substituting ‘2009’ for
14 ‘1992’ in subparagraph (B) thereof.

15 Any increase determined under the preceding
16 sentence shall be rounded to the nearest mul-
17 tiple of \$100.”.

18 (b) EFFECTIVE DATE.—The amendment made by
19 this section shall apply to taxable years beginning after
20 the date of the enactment of this Act.

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