

# Keys to a home office for a nonprofit

## **Q. I work for a nonprofit organization. Can I deduct home office expenses? M.M., New Orleans**

**A.** Maybe. If you are an employee of the nonprofit and meet all the other applicable requirements for home office deductions, you might qualify for a tax-saving break. Generally, the home office must be used regularly and exclusively as your principal place of business and be used for your employer's convenience. If a deduction is allowed, however, it only counts as an unreimbursed employee business expense item that is subject to the 2% of adjusted gross income (AGI) threshold for miscellaneous itemized deductions. As such, it can be combined with certain other miscellaneous deduction items, such as investment expenses and fees paid for tax advice and preparation, to exceed the 2%-of-AGI deduction threshold. However, an unpaid volunteer for a nonprofit generally can't qualify for deductions for charitable use of an office in the home.

*Tip:* Volunteers can claim charitable write-offs for other unreimbursed expenses incurred on behalf of a charity.