

HR 3056

Home Office Tax Deduction Simplification and Improvement Act of 2009

Congress: 111 (2009–2011, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jun 25, 2009

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Jun 25, 2009)

Official Text: <https://www.congress.gov/bill/111th-congress/house-bill/3056>

Sponsor

Name: Rep. Gonzalez, Charles A. [D-TX-20]

Party: Democratic • **State:** TX • **Chamber:** House

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Kagen, Steve [D-WI-8]	D · WI		Jul 22, 2009
Rep. Paul, Ron [R-TX-14]	R · TX		Jul 22, 2009
Rep. Quigley, Mike [D-IL-5]	D · IL		Jul 22, 2009

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 25, 2009

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
111 S 1349	Identical bill	Jun 25, 2009: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S7074)

Summary (as of Jun 25, 2009)

Home Office Tax Deduction Simplification and Improvement Act of 2009 - Amends the Internal Revenue Code to allow a taxpayer who uses a residence to conduct a trade or business to elect a standard tax deduction equal to the product of a standard rate determined by the Secretary of the Treasury and the square footage of the portion of a residence used to conduct a trade or business (home office tax deduction). Modifies the rules for the home office tax deduction to: (1) allow a deduction for the cost of dealing with patients, clients, or customers even if they are not physically present in the home office; and (2) establish a de minimis exemption for personal use of a home office.

Requires the Secretary to ensure that all self-employment tax forms and schedules separately state amounts attributable to real estate taxes, mortgage interest, and depreciation for purposes of the home office tax deduction.

Actions Timeline

- **Jun 25, 2009:** Introduced in House
- **Jun 25, 2009:** Referred to the House Committee on Ways and Means.

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