

# Teleradiologist Home Office Deduction Kit

## STEPS

- Dedicate one room to work—exclusive and regular use only.
- Confirm it's your **principal place of business** for management and reading.
- Choose **simplified** or **actual-expense** method and note why.
- If **S-Corp**, use an **accountable plan** with monthly substantiation/reimbursement; at minimum, meet the IRS quarterly statement safe harbor and return any excess within 120 days.
- Keep dated photos, a square-footage sketch, bills, and a brief monthly log.

## PITFALLS

- Mixed personal use.
- S-Corp paying personal home bills directly (no accountable plan).
- Missing measurements/photos.
- Depreciation recapture surprises on sale.
- W-2 only**: generally **not deductible** at the federal level through 2025; seek employer reimbursement.

## DUE DATES BOX

- Accountable-plan substantiation & reimbursement**: at least **quarterly** (safe harbor) with any excess returned within **120 days**; **monthly recommended** for simplicity.
- Year-end true-up**: reconcile estimates to actuals **before filing your 2025 return** (calendar-year individuals: April 15, 2026, unless next business day/extended).
- Quarterly estimate check-ins**: align with the **individual estimated tax schedule**—payments due the **15th of April, June, September, and January** (next business day if weekend/holiday).

Want tailored guidance?

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This content is general education, not individualized tax advice; confirm details with a qualified professional.

