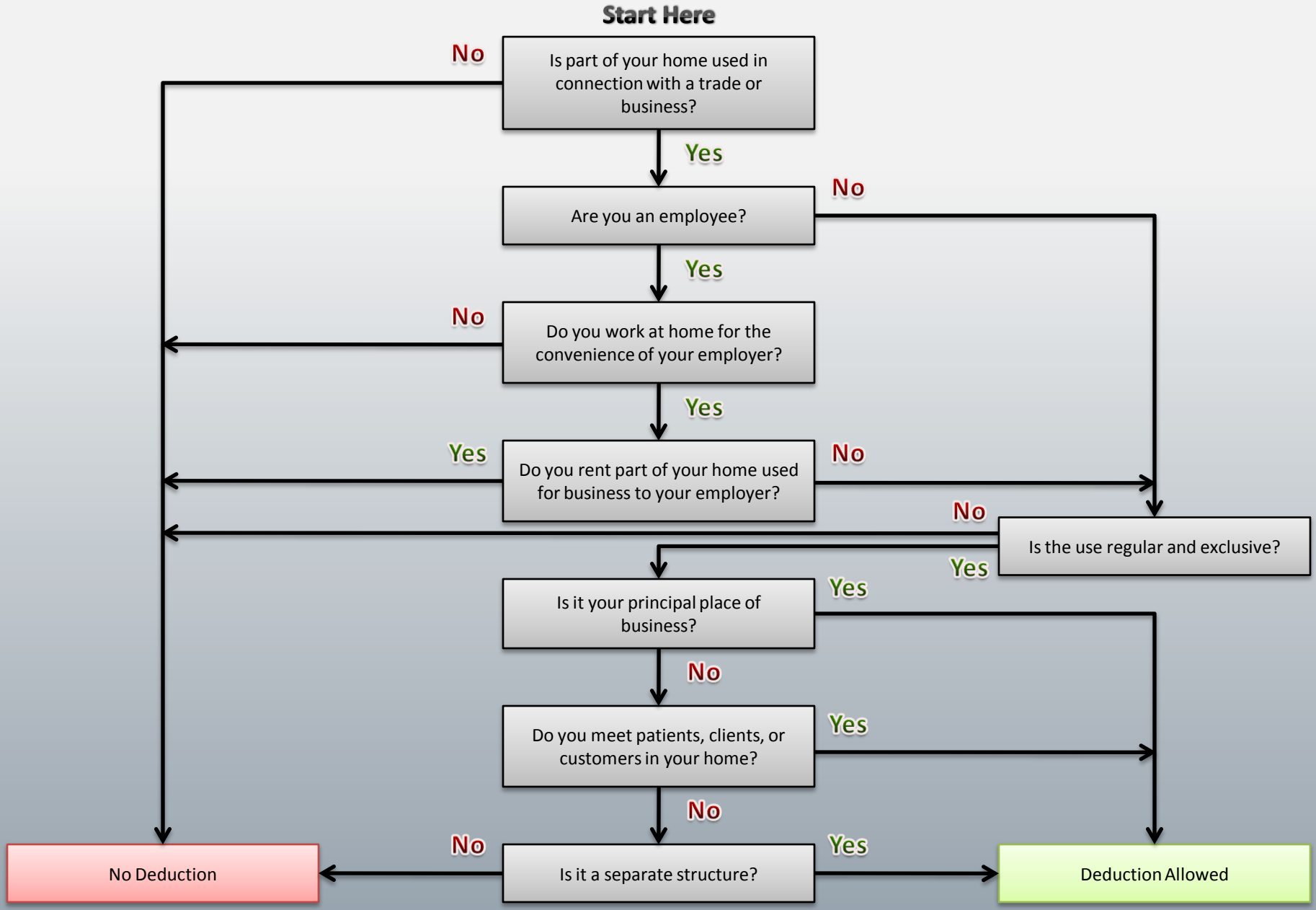Can You Deduct Business Use of the Home?