



**SHERRIE B. PERLSTEIN**

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WHEN EXPERIENCE COUNTS AND RESULTS MATTER

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**The Spring Real Estate market is in full bloom. For more information or a confidential FREE Market Analysis and Opinion of Value of your home, call Sherrie at 925.766.3030.**

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**Letters to the Editor**

**Town Hall Meeting on ULI**

Dear Editor,

This appears to be the year for attending town hall meetings of one sort or another. The Orinda City Council and Planning Commission have given us yet another reason for wanting to do so when they hold their joint session from 5 to 8 p.m. on Tuesday, April 11 in the Orinda Library Auditorium. At this meeting there will be a presentation by the Urban Land Institute's Technical Assistance Panel, a highly respected organization, selected by the city council to share its views on ideas for the revitalization of our city's downtown areas.

As an Orinda resident of 50 years, I feel so fortunate to be able to live here and look forward to considering the ULI TAP's concepts for rejuvenation. This is an opportunity to be part of a creative and productive process and I welcome it.

Sharon Iversen  
Orinda, California

**School and park staff learn risks of playground pesticides**

Dear Editor,

On March 2, 89 school, park, and city representatives learned about risks to children and themselves from lawn chemicals commonly used on playgrounds and learned how to transition to a "Systems Approach" of organic maintenance. This workshop, sponsored by Parents for a Safer Environment and the Acalanes Union High School District, described how organic turf maintenance can reduce our bodies' contamination.

Unfortunately, lawn chemicals (2,4-D, Dicamba, MCPA, MCPP, etc.) used by public agencies, contractors and households are linked to hormone disruption, developmental and reproductive toxicity,

and cancers.

Researchers found 13 pesticides per child on average, with 2,4-D being detected in 20 percent of the population, according to the U.S. Center for Disease Control & Prevention. Applicators show a 2,500 percent spike after treatment. Researchers say there are no safe levels of exposure to these hormone disruptors, triggering infertility, obesity, cancer, cardiovascular disease and other diseases. (Vandenberg, et al).

Chip Osborne, a nationally recognized expert from Massachusetts, who has consulted hundreds of municipalities over the past 20 years, described the steps to transition from chemically intensive turf maintenance to organic management.

Healthy, chemical-free turf is better able to withstand pressures from heavy use and compaction, insects, weeds, and disease, as well as drought and heat stress.

Harvard University found that organic management cost the same as the conventional method after several years of transition, as did the Town of Moraga. Fostering soil microbes allows natural soil aeration, increasing water retention and reducing Harvard's water usage by 30 percent.

PASE has trained many volunteers/Interns to assess pesticides applied by public agencies and advocate for least-toxic pest management policies over 14 years. PASE welcomes those interested to attend a highly lauded presentation on April 18 prior to five Earth Day booth events April 21-23. Info@pfse.net or 925-283-4609. www.pfse.net

Keith Park, Elizabeth Hudson, Susan JunFish  
Parents for a Safer Environment, Moraga

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**All You Need to Know About the Home Office Tax Deduction**

April 2017

**W**ith nearly 40 percent of the American workforce telecommuting, many people wonder about the potential benefit of home office deductions, but may lose out on a potentially substantial tax break. Like many other types of write-offs, the home office deduction comes with multiple rules and best practices.

**Why Is It Valuable?**

Home office write-offs are complex, but beneficial as they are another way to deduct from your total taxable income. Many taxpayers are leery of the home office deduction due to confusion, but it is a potentially significant deduction – especially for self-employed individuals and small business owners who are looking for ways to reduce their overall tax burden.

**Who Qualifies?**

The home office deduction is most commonly used among small business owners and freelancers, although telecommuting employees may qualify too. Really, the deduction can apply to anyone who uses part of a home exclusively

and regularly for conducting a trade or business. (Occasional or incidental uses don't count.)

You must use the home office as a main place of business, such as where you meet with clients or customers in the normal course of your business day. The exclusive-use work area must be an identifiable space and should not be combined with personal-use space (such as the family TV room). If you are an employee, there is an additional requirement that the business use must be for the convenience of your employer and you must not rent the space to your employer.

Special rules apply to daycare businesses, separate structures and space used for storage purposes.

And if you think you don't qualify as a renter...think otherwise. Homeowners and renters are both eligible for a home office deduction – your home office just has to meet the above parameters to qualify.

**How Do You Calculate the Home Office Tax Deduction?**

The home office deduction can be

calculated in two ways: the regular deduction method or safe harbor.

**Regular Method**

This method involves totaling the direct and indirect expenses of your home office for deduction purposes. Expenses can include:

- Mortgage interest payments
- Real estate tax
- Depreciation
- Rent
- Dwelling insurance
- Utilities
- Maintenance
- General repairs

Direct expenses incurred only for the business part of the home (for example, painting the home office) are deductible in full. However, indirect expenses like mortgage interest are based on the percentage of your home devoted to business use. Whether you work out of an entire room or just part of one, you'll need to determine the percentage of your home used for business.

**Safe Harbor**

The safe harbor home deduction is a simplified way to claim a home office deduction. This option does not change the criteria for who may claim a home office deduction. If you use this simplified option, you can multiply the allowable square footage of your office by a rate of \$5. The maximum footage allowed is 300 square feet and thus the maximum deduction is \$1,500. This option will save you time because it simplifies how you figure and claim the deduction. It will also make it easier for you to keep records. Note that if you use this method, otherwise deductible expenses such as real estate taxes are fully deductible on Schedule A.

*Pamela Marks is an Enrolled Agent for Block Advisors, a new tax firm specializing in complicated taxes. Pamela has been providing expert tax preparation support for more than 10 years. You can contact Pamela at 925-284-9940 for an appointment or at the office at 3390 Mt. Diablo Blvd, Lafayette, CA 94549.*