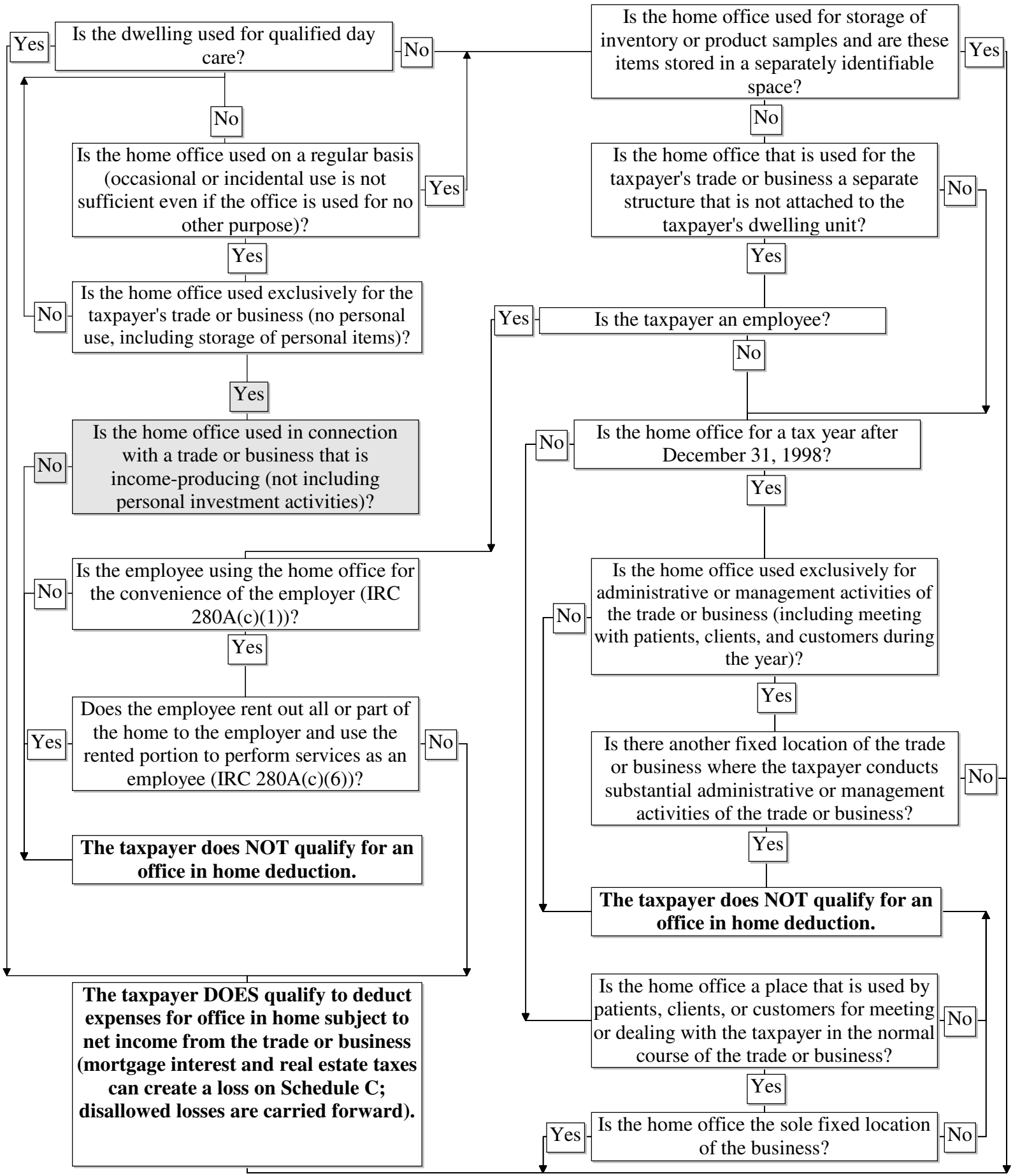Office in Home: does the taxpayer qualify for the deduction?