

Preparer use only

Principal business or profession

Taxpayer/Spouse/Joint (T, S, J)

State postal code

[3]

[4]

[5]

Business Use of Home

	2024 Information	Prior Year Information
Total area of home	[14]	
Area used exclusively for business	[16]	
Information for day-care facilities only:		
Total hours used for day-care during this year	[18]	
Total hours used this year, if less than 8784	[20]	
Special computation for certain day-care facilities:		
Area used regularly and exclusively for day-care business	[22]	
Area used partly for day-care business	[24]	

List as direct expenses any expenses which are attributable only to the business part of your home.
List as indirect expenses any expenses which are attributable to the overall upkeep and running of your home.

	2024 Information		Prior Year Information
	Direct Expenses	Indirect Expenses	
Mortgage interest:	+ [29]	+ [31]	
Real estate taxes:	+ [37]	+ [39]	
Excess mortgage interest	+ [42]	+ [43]	
Insurance	+ [48]	+ [50]	
Rent	+ [54]	+ [55]	
Repairs & maintenance	+ [57]	+ [58]	
Utilities	+ [60]	+ [61]	
Other expenses, such as: Supplies & Security system			
	+ [63]	+ [64]	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
Excess casualty losses		+ [66]	
Carryovers:			
Operating expenses		+ [67]	
Casualty losses		+ [68]	
Depreciation		+ [70]	
Business expenses not from business use of home, such as:			
Travel, Supplies, Business telephone expenses		+ [71]	
Depreciation		+ [75]	

NOTES/QUESTIONS: