

## EXPENSES for BUSINESS USE of HOME

Area used exclusively for business: \_\_\_\_\_

Total area of home: \_\_\_\_\_

Number of hours per day that day-care facility was used: \_\_\_\_\_

Number of days that day-care facility was used: \_\_\_\_\_

EXPENSES	2025	2024
Casualty Losses - Direct		
Deductible Mortgage Interest - Direct		
Real Estate Taxes - Direct		
Excess Mortgage Interest - Direct		
Utilities - Direct		
Maintenance and Repairs - Direct		
Rent - Direct		
Insurance - Direct		
Other Expenses - Direct		
Casualty Losses - Indirect		
Deductible Mortgage Interest - Indirect		
Real Estate Taxes - Indirect		
Excess Mortgage Interest - Indirect		
Utilities - Indirect		
Maintenance and Repairs - Indirect		
Rent - Indirect		
Insurance - Indirect		
Other Expenses - Indirect		
Prior Year Operating Expense Carryover		
Prior Year Excess Casualty & Depreciation Carryover		

## DEPRECIATION of YOUR HOME

Date home first used for business: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

Smaller of homes Adjusted Basis or FMV \_\_\_\_\_

Value of land included in amount above \_\_\_\_\_