

Preparer use only

Principal business or profession _____ [3]
 Taxpayer/Spouse/Joint (T, S, J) _____ [4]
 State postal code _____ [5]

Business Use of Home

2022 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 8760	_____ [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.

2022 Information

Prior Year Information

	Direct Expenses	Indirect Expenses	
Mortgage interest:	+ _____ [29]	+ _____ [31]	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____
Mortgage insurance premiums	+ _____ [34]	+ _____ [35]	
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: