

Preparer use only

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

Business Use of Home

| | 2021 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.

| | 2021 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: