

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: