

**Please enter indirect expenses in full. Nonbusiness portion will carry to Schedule A.
Business percentage will be applied to indirect expenses only.**

BUSINESS USE OF HOME

Form.....	45	
Number of form (e.g., enter 2 for Schedule C number 2).....	46	
Business use area (square footage).....	2	
Total area of home (square footage).....	1	
Total hours facility used (for daycare facilities only).....	3	
Total hours available (if not 8,760).....	9	
Area of home included above used exclusively for daycare business, if any (sq ft).....	89	
% (.xx) or amount of gross income from home if not 100% (-1 if none).....	502	
% (.xx) or amount of expenses from home if not 100% (-1 if none).....	503	

INDIRECT EXPENSES

NOTE: Indirect expenses are for keeping up and running your entire home. They benefit both the business and personal parts of your home.

Mortgage interest.....	11	
Real estate taxes.....	12	
Casualty losses.....	13	
Insurance.....	14	
Miscellaneous.....	15	
Rent.....	16	
Repairs and maintenance.....	17	
Utilities.....	18	
Excess mortgage interest.....	19	
Excess real estate taxes.....	54	

Other indirect expenses:

<hr/>	20	
<hr/>	20	
<hr/>	20	
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DIRECT EXPENSES

NOTE: Direct expenses benefit only the business part of your home. They include painting or repairs made to specific areas or rooms used for business.

Mortgage interest.....	21	
Real estate taxes.....	22	
Casualty losses.....	23	
Insurance.....	24	
Miscellaneous.....	25	
Rent.....	26	
Repairs and maintenance.....	27	
Utilities.....	28	
Excess mortgage interest.....	29	
Excess real estate taxes.....	55	
Excess casualty losses.....	30	
Allowable casualty losses.....	31	

Other direct expenses:

<hr/>	32	
<hr/>	32	
<hr/>	32	
<hr/>	32	