

**Please enter 2025 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 .....  
Number of form (e.g., enter 2 for Schedule C number 2) .....  
Business use area (square footage) .....  
Total area of home (square footage) .....  
Total hours facility used (for daycare facilities only) .....  
Total hours available (if not 8,760, 8,784 if a leap year) .....  
Area of home included above used exclusively for daycare business, if any (sq ft) .....  
% (.xx) or amount of gross income from home if not 100% (-1 if none) .....  
% (.xx) or amount of expenses from home if not 100% (-1 if none) .....

## 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	.....
Real estate taxes	.....
Casualty losses	.....
Insurance	.....
Miscellaneous	.....
Rent	.....
Repairs and maintenance	.....
Utilities	.....
Excess mortgage interest	.....
Excess real estate taxes	.....
Other indirect expenses:	.....

## 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	.....
Real estate taxes	.....
Casualty losses	.....
Insurance	.....
Miscellaneous	.....
Rent	.....
Repairs and maintenance	.....
Utilities	.....
Excess mortgage interest	.....
Excess real estate taxes	.....
Excess casualty losses	.....
Allowable casualty losses	.....
Other direct expenses:	.....

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If you purchased any business assets (furniture, equipment, vehicles, real estate, etc.) or converted any personal assets to business use in 2025, please enter all pertinent information below.

No.	Description of Property	Related Business or Activity	Preparer Use Only			Date Placed in Service	Cost or Basis	Preparer Use Only	
			Form	No. of Form	Category			Current Section 179	Method
1									
2									
3									
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9									
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11									
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17	<b>IF YOU ARE CLAIMING RENTAL INCOME ON A SCHEDULE E</b> please provide the original purchase price of each property, the date it became a rental, the dates and costs of <u>any and all</u> capital improvements (e.g. renovations, significant purchases). If these specific details are included (available) on the prior year's return, use this space to updates for the current tax year.								
18	<b>IF YOU ARE CLAIMING A BUSINESS USE OF HOME DEDUCTION</b> and you own your home, please provide the (1) purchase date and price on the home, (2) cost and dates of capital improvements to the home. (e.g. Renovations, additions, appliance replacements)								
19	<b>IF YOU ARE CLAIMING ANY BUSINESS VEHICLE MILEAGE DEDUCTION</b> and you own your car/truck, include the following information about your vehicles(s): (1) Make, model & year, (2) Purchase price, (3) Purchase date, (4) the date you began to use it for business purposes.								
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21									
22									
23									
24									