

**BUSINESS USE
OF HOME**

Do you use any part of your home regularly and exclusively for business? YES NO

Estimated percentage of time spent in home office compared to total time spent in this business activity (e.g., 10%, 20%) _____

Description of work done in home office _____

Description of work done outside of home office _____

Total area of home _____

Total area of home used regularly for business _____

	Direct costs (benefit only business portion of home)	Indirect (other)
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Home insurance	_____	_____
Repairs and maintenance	_____	_____
Utilities	_____	_____
Rent	_____	_____
Other _____	_____	_____

If daycare facility:
 Days as daycare facility _____
 Hours per day used as daycare facility _____

Prior year carryover of unallowed losses _____

Cost of home and improvements and prior depreciation _____

Cost of home, improvements, furniture, and equipment should be included on Asset Acquisition Form.