

**Please enter 2016 indirect expenses in full. Nonbusiness portion will carry to Schedule A.
Business percentage will be applied to indirect expenses only.**

BUSINESS USE OF HOME

	2016 Amount	2015 Amount
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	
% (.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	
Qualified mortgage insurance premiums	51	
Casualty losses	13	
Insurance	14	
Miscellaneous	15	
Rent	16	
Repairs and maintenance	17	
Utilities	18	
Excess mortgage interest	19	
Other indirect expenses:		
_____	20	
_____	20	
_____	20	
_____	20	

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	
Qualified mortgage insurance premiums	52	
Casualty losses	23	
Insurance	24	
Miscellaneous	25	
Rent	26	
Repairs and maintenance	27	
Utilities	28	
Excess mortgage interest	29	
Excess casualty losses	30	
Allowable casualty losses	31	
Other direct expenses:		
_____	32	
_____	32	
_____	32	
_____	32	