

**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.