

Business Use of Home

ORG20

for: ORG19
copy: 1

GENERAL INFORMATION	2009	2008
1 Area used regularly and exclusively for business, regularly and exclusively for day care, or regularly for inventory storage (square footage)		
2 Area used only partly for day care (square footage)		
3 Total area of home (square footage)		
4 Daycare hours		
a Number of weeks used for daycare, if less than full year		
b Number of days used for day care each week		
c Number of days closed for holidays, vacations, etc		
d Number of hours used for daycare each day		
5 If part of your income is from a place of business other than this home, enter % of gross income from business use of this home		
6 Gain from business use of home shown on Schedule D or Form 4797 (Preparer Use Only) ...		
7 Any losses from this business shown on Schedule D or Form 4797 (Preparer Use Only)		

Enter expenses that benefit only your business area in the 'Direct' column and expenses that benefit your entire home in the 'Indirect' column.

EXPENSES	2009		2008	
	Direct	Indirect	Direct	Indirect
8 Casualty losses (Preparer Use Only)				
9 Total mortgage interest/points				
10 Mortgage interest/points on Form 1098				
11 Interest not on Form 1098				
12 Points not of Form 1098				
13 Real estate taxes				
14 Excess mortgage interest (Preparer Use)				
15 Qualified mortgage insurance				
16 Other insurance				
17 Rent				
18 Repairs and maintenance				
19 Utilities				
20 Other expenses (e.g., rent)				
21 Carryover of operating expenses				
22 Excess casualty losses (Preparer Use Only)				
23 Depreciation of your home (Preparer Use Only)				
24 Carryover of excess casualty losses and depreciation				

DEPRECIATION

If your home and any additions or improvements to your home are not already listed on ORG50 for this business, please complete the following information.

25	Description	Date Acquired (MM/DD/YY)	Date Placed in Service (MM/DD/YY)	Cost (include land for residence only)
	Residence			
	Addition/Improvement			
	Addition/Improvement			
	Addition/Improvement			
	Addition/Improvement			
26	Enter the land value included in cost for residence			