

Expenses for Business Use of Your Home

Name:SSN:

Business Use of Home

For Name of business home is used for

	2025	2024
Square footage of home used exclusively for business		
Total square footage of home		

Use of Home for Daycare

	2025	2024
Area used part time for business		
Total hours used for day care		
Total hours available		

Did you live in the home all year? Yes No

Expenses

	Office expenses		Home expenses		
	2025	2024	2025	2024	
Mortgage interest					In the "Office expenses" column, enter those expenses that pertain exclusively to your office; in the "Home expenses" column, enter those expenses that pertain to the entire dwelling.
Real estate taxes					
Excess mortgage interest					
Excess real estate taxes					
Insurance					
Rent					
Repairs and maintenance					
Utilities					
Other expenses					

Cost of Home

	2025	2024
Enter the smaller of your home's adjusted basis or its fair market value		
Does this include the value of the land? Yes No	Value of land	
Date placed in service		
Date taken out of service		