

**Please enter 2011 indirect expenses in full. Nonbusiness portion will carry to Schedule A.  
Business percentage will be applied to indirect expenses only.**

**BUSINESS USE OF HOME**

	2011 Amount	2010 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	