

**BUSINESS USE OF HOME (8829)**

**PLEASE ENTER 2025 INDIRECT EXPENSES IN FULL. NONBUSINESS PORTION WILL CARRY TO SCHEDULE A. BUSINESS PERCENTAGE WILL BE APPLIED TO INDIRECT EXPENSES ONLY.**

Name of Business			
Business Use Area (sqft footage)			
Total Area of Home (sqft footage)			
% or Amount of Gross Income from Home if not 100%			
% or amount of expenses from home if not 100%			
<b>INDIRECT EXPENSES</b> NOTE: Indirect expenses are for keeping up and running your entire home. They benefit both the business and personal parts of your home.		<b>DIRECT EXPENSES</b> 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		Mortgage interest	
Real estate taxes		Real estate taxes	
Casualty losses		Casualty losses	
Insurance		Insurance	
Rent		Rent	
Repairs and Maintenance		Repairs and Maintenance	
Utilities		Utilities	
Excess mortgage interest		Excess mortgage interest	
Excess real estate taxes		Excess real estate taxes	
Other indirect expenses:		Other direct expenses:	