

# Business Use of Home

ORG20

for: ORG19

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Simplified method election for Home Office expenses: Elect the simplified method **in 2025** instead of entering actual expenses

Elected the simplified method **in 2024** instead of entering actual expenses

GENERAL INFORMATION	2025	2024
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 day care, 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 day care each day .....		
e Total hours used for day care .....		
f Total hours available for use .....		
5 Enter the date you began using this home office for this business.....		
6 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 .....		
7 Adjustment to gain from business use of home shown on Schedule D or Form 4797 ( <b>Preparer Use Only</b> ) .....		
8 Adjustment to losses from this business shown on Schedule D or Form 4797 ( <b>Preparer Use Only</b> ).....		

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

EXPENSES	2025		2024	
	Direct	Indirect	Direct	Indirect
9 Casualty losses ( <b>Preparer Use Only</b> ) .....				
10 Total mortgage interest/points .....				
11 Mortgage interest/points on Form 1098 .....				
12 Interest <b>not</b> on Form 1098.....				
13 Points <b>not</b> of Form 1098 .....				
14 Real estate taxes.....				
15 Excess mortgage interest ( <b>Preparer Use</b> ) .....				
16 Excess real estate taxes ( <b>Preparer Use</b> ).....				
17 Qualified mortgage insurance .....				
18 Other insurance .....				
19 Rent .....				
20 Repairs and maintenance .....				
21 Utilities .....				
22 Other expenses (e.g., rent).....				
23 Carryover of operating expenses .....				
24 Excess casualty losses ( <b>Preparer Use Only</b> ).....				
25 Depreciation of your home ( <b>Preparer Use Only</b> ).....				
26 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.

26	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 .....				
27 Enter the land value included in cost for residence .....				