1. Business Activity
• Home office relates to which business
2. Determine the Business Usage
Square footage of the home office
• Square footage of the home
• For childcare business, average # of hours of operation per week
3. Household Expenses (Indirect):
Mortgage Interest \$
• Real Estate Taxes \$
• Home Insurance \$
•Rent \$
• Repairs & Maintenance \$
» Landscaping \$
Association Dues (HOA) \$
• Utilities
» Gas & Electric \$
» Cable \$
» Water \$
» Trash/Sewer \$
4. Direct Office Expenses (100% Business):
• Utilities \$
Maintenance \$
•Insurance \$
• Property Taxes \$

