for: ORG19 1 Elect the simplified method instead of entering actual expenses ..... copy: 2015 **GENERAL INFORMATION** 2014 Area used regularly and exclusively for business, regularly and exclusively for day care, or regularly for inventory storage (square footage) ...... Area used only partly for day care (square footage)..... Total area of home (square footage) ..... Daycare hours a Number of weeks used for daycare, 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 daycare each day ..... 5 Enter the date you began using this home office for this business...... 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 (Preparer Use Only) ......... Adjustment to losses from this business shown on Schedule D or Form 4797 (Preparer Use Only)..... Enter expenses that benefit only your business area in the 'Direct' column and expenses that benefit your entire home in the 'Indirect' column. 2015 2014 **EXPENSES** Direct Indirect Direct Indirect Casualty losses (Preparer Use Only) ...... 10 Total mortgage interest/points ..... Mortgage interest/points on Form 1098 ....... 11 Interest **not** on Form 1098..... 13 Points **not** of Form 1098..... 14 Real estate taxes..... 15 Excess mortgage interest (Preparer Use) ..... 16 Qualified mortgage insurance..... Other insurance 17 18 Rent ..... 19 Repairs and maintenance ...... 20 Utilities ..... 21 Other expenses (e.g., rent)..... 22 Carryover of operating expenses ...... 23 Excess casualty losses (Preparer Use Only)..... Depreciation of your home (Preparer Use Only)..... 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. **Date Placed** Date Cost Description Acquired in Service (include land (MM/DD/YY) (MM/DD/YY) for residence only) Residence ..... Addition/Improvement ..... Addition/Improvement ..... Addition/Improvement .....

Addition/Improvement .....