

for:

<b>GENERAL INFORMATION</b>		<b>1999</b>	<b>1998</b>
<b>1</b>	Area used regularly and exclusively for business, regularly and exclusively for day care, or regularly for inventory storage (square footage) .....		
<b>2</b>	Area used only partly for day care (square footage) .....		
<b>3</b>	Total area of home (square footage) .....		
<b>4</b>	Total hours area on line 2 was used for daycare facility (number of hours per day times total number of days) .....		
<b>5</b>	If you started or stopped using home for daycare in 1999, total hours available for use (24 hours times days available) .....		
<b>6</b>	If part of your income is from a place of business other than your home, enter % of gross income from business use of home .....		
<b>7</b>	Gain from business use of home shown on Schedule D or Form 4797 <b>(Preparer Use Only)</b> .....		
<b>8</b>	Any losses from this business shown on Schedule D or Form 4797 <b>(Preparer Use Only)</b> .....		

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

<b>EXPENSES</b>	<b>1999</b>		<b>1998</b>	
	<b>Direct</b>	<b>Indirect</b>	<b>Direct</b>	<b>Indirect</b>
<b>9</b> Casualty losses <b>(Preparer Use Only)</b> .....				
<b>10</b> Deductible mortgage interest .....				
<b>11</b> Real estate taxes .....				
<b>12</b> Excess mortgage interest <b>(Preparer Use)</b> .....				
<b>13</b> Insurance .....				
<b>14</b> Repairs and maintenance .....				
<b>15</b> Utilities .....				
<b>16</b> Other expenses (e.g., rent) .....				
<b>17</b> Carryover of operating expenses .....				
<b>18</b> Excess casualty losses <b>(Preparer Use Only)</b> .....				
<b>19</b> Depreciation of your home <b>(Preparer Use Only)</b> .....				
<b>20</b> Carryover of excess casualty losses and depreciation .....				

**DEPRECIATION**

If this is the first year you are claiming an office in your home deduction or you added any improvements or additions to your home, please complete the following information.

<b>21</b>		<b>Date Acquired (MM/DD/YY)</b>	<b>Date Placed in Service (MM/DD/YY)</b>	<b>Cost (include land for residence only)</b>
<b>Description</b>				
	Residence .....			
	Addition/Improvement .....			
	Addition/Improvement .....			
	Addition/Improvement .....			
	Addition/Improvement .....			
<b>22</b>	Enter the land value included in cost for residence .....			