MORROW MARSH & CO

Certified General Accountants

CALCULATION OF BUSINESS-USE-OF-HOME EXPENSES

Area of home office	_____ s.f.	
Total area of home	_____ s.f.	
Heat		$ _____
Electricity		_____
Insurance		_____
Maintenance and repairs		_____
Mortgage interest		_____
Property taxes		_____
Rent		_____
		_____
		_____
	Subtotal:	
	Less: personal use portion	_____
	Total:	$ _____