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**SCHEDULE 3**

**BUSINESS USE OF HOME EXPENSES**

*You may deduct expenses for business use of a workspace in your home if you meet one of the following conditions:*

- *It is your principal place of business or*
- *You use the space only for business purposes and on a regular and ongoing basis to meet with your clients, customers or patients.*

*Your deduction for business use of home expenses cannot exceed your net income (prior to office in home expenses), but any unused portion of the expenses may be carried forward to future years.*

	<b>Amount</b>
Heat	_____
Electricity	_____
Insurance	_____
Maintenance	_____
Mortgage Interest	_____
Property Taxes	_____
Water, Sewer	_____
Other expenses (please specify)	_____
_____	_____
_____	_____
_____	_____
 Square footage of office/work space:	_____
Total square footage of home:	_____