

**Worksheet for  
Form 8829**

**Worksheet to Figure the Deduction  
for Business Use of Your Home**

(Keep for your records)

**2018**

Name(s) as shown on return

Tax ID Number

Use this worksheet if you file Schedule F (Form 1040) or you are an employee or a partner.

**PART 1 - Part of Your Home Used for Business:**

- 1. Area of home used for business . . . . . 1. \_\_\_\_\_
- 2. Total area of home . . . . . 2. \_\_\_\_\_
- 3. Percentage of home used for business (divide line 1 by line 2 and show result as percentage) . . . . . 3. \_\_\_\_\_ %

**PART 2 - Figure Your Allowable Deduction**

- 4. Gross income from business (see instructions) . . . . . 4. \_\_\_\_\_

		(a) Direct Expenses	(b) Indirect Expenses	
5. Casualty losses . . . . .	5.	_____	_____	_____
6. Deductible mortgage interest and qualified mortgage insurance premiums . . . . .	6.	_____	_____	_____
7. Real estate taxes . . . . .	7.	_____	_____	_____
8. Total of lines 5 through 7 . . . . .	8.	_____	_____	_____
9. Multiply line 8, column (b), by line 3 . . . . .	9.		_____	_____
10. Add line 8, column (a), and line 9 . . . . .	10.		_____	_____
11. Business expenses not from business use of home (see instructions) . . . . .	11.		_____	_____
12. Add lines 10 and 11 . . . . .	12.		_____	_____
13. Deduction limit. Subtract line 12 from line 4 . . . . .	13.		_____	_____
14. Excess mortgage interest . . . . .	14.	_____	_____	_____
15. Excess Real Estate Taxes . . . . .	15.	_____	_____	_____
16. Insurance . . . . .	16.	_____	_____	_____
17. Rent . . . . .	17.	_____	_____	_____
18. Repairs and maintenance . . . . .	18.	_____	_____	_____
19. Utilities . . . . .	19.	_____	_____	_____
20. Other expenses . . . . .	20.	_____	_____	_____
21. Add lines 14 through 20 . . . . .	21.	_____	_____	_____
22. Multiply line 21, column (b) by line 3 . . . . .	22.		_____	_____
23. Carryover of operating expenses from prior year (see instructions) . . . . .	23.		_____	_____
24. Add line 21, column (a), line 22, and line 23 . . . . .	24.		_____	_____
25. Allowable operating expenses. Enter the <b>smaller</b> of line 13 or line 24 . . . . .	25.		_____	_____
26. Limit on excess casualty losses and depreciation. Subtract line 25 from line 13 . . . . .	26.		_____	_____
27. Excess casualty losses (see instructions) . . . . .	27.	_____	_____	_____
28. Depreciation of your home from line 40 below . . . . .	28.	_____	_____	_____
29. Carryover of excess casualty losses and depreciation from prior year (see instructions) . . . . .	29.	_____	_____	_____
30. Add lines 27 through 29 . . . . .	30.	_____	_____	_____
31. Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 26 or line 30 . . . . .	31.	_____	_____	_____
32. Add lines 10, 25, and 31 . . . . .	32.	_____	_____	_____
33. Casualty losses included on lines 10 and 31 (see instructions) . . . . .	33.	_____	_____	_____
34. Allowable expenses for business use of your home. (Subtract line 33 from line 32.) See instructions for where to enter on your return . . . . .	34.	_____	_____	_____

**PART 3 - Depreciation of Your Home**

- 35. Smaller of adjusted basis or fair market value of home (see instructions) . . . . . 35. \_\_\_\_\_
- 36. Basis of land . . . . . 36. \_\_\_\_\_
- 37. Basis of building (subtract line 36 from line 35) . . . . . 37. \_\_\_\_\_
- 38. Business basis of building (multiply line 37 by line 3) . . . . . 38. \_\_\_\_\_
- 39. Depreciation percentage (from applicable table or method) . . . . . 39. \_\_\_\_\_ %
- 40. Depreciation allowable (multiply line 38 by line 39) . . . . . 40. \_\_\_\_\_

**PART 4 - Carryover of Unallowed Expenses to Next Year**

- 41. Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0- . . . . . 41. \_\_\_\_\_
- 42. Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0- . . . . . 42. \_\_\_\_\_