

## Expenses for Business Use of Your Home

▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

▶ **Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.**

Name(s) of proprietor(s)

Your social security number

### Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions) . . . . .	1	
2	Total area of home . . . . .	2	
3	Divide line 1 by line 2. Enter the result as a percentage . . . . .	3	%
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>			
4	Multiply days used for daycare during year by hours used per day . . . . .	4	hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760 . . . . .	5	hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount . . . . .	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 . . . . . ▶	7	%

### Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home. See instructions . . . . .	8	
<b>See instructions for columns (a) and (b) before completing lines 9-22.</b>			
9	Casualty losses (see instructions) . . . . .	9	(a) Direct expenses
10	Deductible mortgage interest (see instructions) . . . . .	10	(b) Indirect expenses
11	Real estate taxes (see instructions) . . . . .	11	
12	Add lines 9, 10, and 11 . . . . .	12	
13	Multiply line 12, column (b), by line 7 . . . . .	13	
14	Add line 12, column (a), and line 13 . . . . .	14	
15	Subtract line 14 from line 8. If zero or less, enter -0- . . . . .	15	
16	Excess mortgage interest (see instructions) . . . . .	16	
17	Excess real estate taxes (see instructions) . . . . .	17	
18	Insurance . . . . .	18	
19	Rent . . . . .	19	
20	Repairs and maintenance . . . . .	20	
21	Utilities . . . . .	21	
22	Other expenses (see instructions) . . . . .	22	
23	Add lines 16 through 22 . . . . .	23	
24	Multiply line 23, column (b), by line 7 . . . . .	24	
25	Carryover of prior year operating expenses (see instructions) . . . . .	25	
26	Add line 23, column (a), line 24, and line 25 . . . . .	26	
27	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 26 . . . . .	27	
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15 . . . . .	28	
29	Excess casualty losses (see instructions) . . . . .	29	
30	Depreciation of your home from line 42 below . . . . .	30	
31	Carryover of prior year excess casualty losses and depreciation (see instructions) . . . . .	31	
32	Add lines 29 through 31 . . . . .	32	
33	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 28 or line 32. . . . .	33	
34	Add lines 14, 27, and 33 . . . . .	34	
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to <b>Form 4684</b> . See instructions . . . . .	35	
36	<b>Allowable expenses for business use of your home.</b> Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions . . . . . ▶	36	

### Part III Depreciation of Your Home

37	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value. See instructions . . . . .	37	
38	Value of land included on line 37 . . . . .	38	
39	Basis of building. Subtract line 38 from line 37 . . . . .	39	
40	Business basis of building. Multiply line 39 by line 7 . . . . .	40	
41	Depreciation percentage (see instructions) . . . . .	41	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above . . . . .	42	

### Part IV Carryover of Unallowed Expenses to 2022

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0- . . . . .	43	
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0- . . . . .	44	