

**Worksheet for  
Form 8829**

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

(Keep for your records)

**2021**

Name(s) as shown on return

Tax ID Number

Use this worksheet if you file Schedule F (Form 1040) or you are a partner, and you are using actual expenses to figure your deduction for business use of the home. Use a separate worksheet for each qualified business use of your home.

**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)<br>Direct<br>Expenses | (b)<br>Indirect<br>Expenses |
|---|-----|---------------------------|-----------------------------|
| 5. Casualty losses . . . . .  | 5.  | _____                     | _____                       |
| 6. Deductible mortgage interest . . . . .   | 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. \_\_\_\_\_