

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.

Department of the Treasury Internal Revenue Service

Go to 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

Table with 7 rows for Part I. Line 1: Area used regularly and exclusively for business... Line 2: Total area of home. Line 3: Divide line 1 by line 2. Line 4: Multiply days used for daycare... Line 5: If you started or stopped using your home... Line 6: Divide line 4 by line 5. Line 7: Business percentage.

Part II Figure Your Allowable Deduction

Table with 36 rows for Part II. Line 8: Enter the amount from Schedule C... Line 9-12: Casualty losses, mortgage interest, real estate taxes. Line 13-15: Multiplying and subtracting. Line 16-22: Excess mortgage interest, real estate taxes, insurance, rent, repairs, utilities, other expenses. Line 23-25: Adding lines 16-22 and carryover. Line 26-28: Allowable operating expenses and limit on excess casualty losses. Line 29-31: Excess casualty losses and depreciation. Line 32-36: Allowable excess casualty losses and depreciation, casualty loss portion, and allowable expenses for business use.

Part III Depreciation of Your Home

Table with 6 rows for Part III. Line 37: Enter the smaller of your home's adjusted basis... Line 38: Value of land included on line 37. Line 39: Basis of building. Line 40: Business basis of building. Line 41: Depreciation percentage. Line 42: Depreciation allowable.

Part IV Carryover of Unallowed Expenses to 2023

Table with 2 rows for Part IV. Line 43: Operating expenses. Line 44: Excess casualty losses and depreciation.