

Expenses for Business Use of Your Home

Department of the Treasury
Internal Revenue Service

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

2022
Attachment
Sequence No. **176**

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 for daycare... 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 29, plus any gain... Line 9-12: Casualty losses, mortgage interest, real estate taxes. Line 13: Multiply line 12, column (b), by line 7. Line 14: Add line 12, column (a), and line 13. Line 15: Subtract line 14 from line 8. Line 16-22: Excess mortgage interest, real estate taxes, insurance, rent, repairs, utilities, other expenses. Line 23: Add lines 16 through 22. Line 24: Multiply line 23, column (b), by line 7. Line 25: Carryover of prior year operating expenses. Line 26: Add line 23, column (a), line 24, and line 25. Line 27: Allowable operating expenses. Line 28: Limit on excess casualty losses and depreciation. Line 29: Excess casualty losses. Line 30: Depreciation of your home. Line 31: Carryover of prior year excess casualty losses and depreciation. Line 32: Add lines 29 through 31. Line 33: Allowable excess casualty losses and depreciation. Line 34: Add lines 14, 27, and 33. Line 35: Casualty loss portion. Line 36: Allowable expenses for business use of your home.

Part III Depreciation of Your Home

Table with 6 rows for Part III. Line 37: Enter the smaller of your home's adjusted basis or its fair market value. 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.