Form **8829**

Department of the Treasury
Internal Revenue Service

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* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **176**

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	%
	For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
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, **plus** any gain derived from the business use of your home, **minus** any loss from the trade or business not derived from the business use of your home. See instructions.			8	
	See instructions for columns (a) and (b) before completing lines 9–22.		**(a)** Direct expenses	**(b)** Indirect expenses	
9	Casualty losses (see instructions)	9			
10	Deductible mortgage interest (see instructions)	10			
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 **smaller** 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 **smaller** 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 **Form 4684**. See instructions				35
36	**Allowable expenses for business use of your home.** 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 **smaller** 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 2027

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	