

## Expenses for Business Use of Your Home

Department of the Treasury  
Internal Revenue Service (99)

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

**2013**  
Attachment  
Sequence No. **176**

▶ **Information about Form 8829 and its separate instructions is at [www.irs.gov/form8829](http://www.irs.gov/form8829).**

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)	<b>1</b>	
2 Total area of home	<b>2</b>	
3 Divide line 1 by line 2. Enter the result as a percentage	<b>3</b>	%
<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	<b>4</b>	hr.
5 Total hours available for use during the year (365 days x 24 hours) (see instructions)	<b>5</b>	hr.
6 Divide line 4 by line 5. Enter the result as a decimal amount	<b>6</b>	
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	<b>7</b>	%

### 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 and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions	<b>8</b>	
<b>See instructions for columns (a) and (b) before completing lines 9–21.</b>		
	(a) Direct expenses	(b) Indirect expenses
9 Casualty losses (see instructions)	<b>9</b>	
10 Deductible mortgage interest (see instructions)	<b>10</b>	
11 Real estate taxes (see instructions)	<b>11</b>	
12 Add lines 9, 10, and 11	<b>12</b>	
13 Multiply line 12, column (b) by line 7	<b>13</b>	
14 Add line 12, column (a) and line 13	<b>14</b>	
15 Subtract line 14 from line 8. If zero or less, enter -0-	<b>15</b>	
16 Excess mortgage interest (see instructions)	<b>16</b>	
17 Insurance	<b>17</b>	
18 Rent	<b>18</b>	
19 Repairs and maintenance	<b>19</b>	
20 Utilities	<b>20</b>	
21 Other expenses (see instructions)	<b>21</b>	
22 Add lines 16 through 21	<b>22</b>	
23 Multiply line 22, column (b) by line 7	<b>23</b>	
24 Carryover of operating expenses from 2012 Form 8829, line 42	<b>24</b>	
25 Add line 22, column (a), line 23, and line 24	<b>25</b>	
26 Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 25	<b>26</b>	
27 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	<b>27</b>	
28 Excess casualty losses (see instructions)	<b>28</b>	
29 Depreciation of your home from line 41 below	<b>29</b>	
30 Carryover of excess casualty losses and depreciation from 2012 Form 8829, line 43	<b>30</b>	
31 Add lines 28 through 30	<b>31</b>	
32 Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 27 or line 31	<b>32</b>	
33 Add lines 14, 26, and 32	<b>33</b>	
34 Casualty loss portion, if any, from lines 14 and 32. Carry amount to <b>Form 4684</b> (see instructions)	<b>34</b>	
35 <b>Allowable expenses for business use of your home.</b> Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶	<b>35</b>	

### Part III Depreciation of Your Home

36 Enter the <b>smaller</b> of your home's adjusted basis or its fair market value (see instructions)	<b>36</b>	
37 Value of land included on line 36	<b>37</b>	
38 Basis of building. Subtract line 37 from line 36	<b>38</b>	
39 Business basis of building. Multiply line 38 by line 7.	<b>39</b>	
40 Depreciation percentage (see instructions)	<b>40</b>	%
41 Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	<b>41</b>	

### Part IV Carryover of Unallowed Expenses to 2014

42 Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	<b>42</b>	
43 Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	<b>43</b>	