

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

Part II Figure Your Allowable Deduction

Table with 36 rows and 4 columns. Row 8: Enter the amount from Schedule C... Row 9-12: Casualty losses, mortgage interest, real estate taxes. Row 13: Multiply line 12, column (b), by line 7. Row 14: Add line 12, column (a), and line 13. Row 15: Subtract line 14 from line 8. Row 16-22: Excess mortgage interest, real estate taxes, insurance, rent, repairs, utilities, other expenses. Row 23: Add lines 16 through 22. Row 24: Multiply line 23, column (b), by line 7. Row 25: Carryover of prior year operating expenses. Row 26: Add line 23, column (a), line 24, and line 25. Row 27: Allowable operating expenses. Row 28: Limit on excess casualty losses and depreciation. Row 29: Excess casualty losses. Row 30: Depreciation of your home. Row 31: Carryover of prior year excess casualty losses and depreciation. Row 32: Add lines 29 through 31. Row 33: Allowable excess casualty losses and depreciation. Row 34: Add lines 14, 27, and 33. Row 35: Casualty loss portion. Row 36: Allowable expenses for business use of your home.

Part III Depreciation of Your Home

Table with 6 rows and 3 columns. Row 37: Enter the smaller of your home's adjusted basis... Row 38: Value of land included on line 37. Row 39: Basis of building. Row 40: Business basis of building. Row 41: Depreciation percentage. Row 42: Depreciation allowable.

Part IV Carryover of Unallowed Expenses to 2023

Table with 2 rows and 3 columns. Row 43: Operating expenses. Row 44: Excess casualty losses and depreciation.