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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.**

2014
Attachment
Sequence No. **176**

▶ **Information about Form 8829 and its separate instructions is at 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)		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	Total hours available for use during the year (365 days x 24 hours) (see instructions)	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 9-21.				
9	Casualty losses (see instructions)	9	(a) Direct expenses	(b) Indirect expenses
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	Insurance	17		
18	Rent	18		
19	Repairs and maintenance	19		
20	Utilities	20		
21	Other expenses (see instructions)	21		
22	Add lines 16 through 21	22		
23	Multiply line 22, column (b) by line 7		23	
24	Carryover of prior year operating expenses (see instructions)		24	
25	Add line 22, column (a), line 23, and line 24			25
26	Allowable operating expenses. Enter the smaller of line 15 or line 25			26
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15			27
28	Excess casualty losses (see instructions)	28		
29	Depreciation of your home from line 41 below	29		
30	Carryover of prior year excess casualty losses and depreciation (see instructions)	30		
31	Add lines 28 through 30			31
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31			32
33	Add lines 14, 26, and 32			33
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)			34
35	Allowable expenses for business use of your home. 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			35

Part III Depreciation of Your Home

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

Part IV Carryover of Unallowed Expenses to 2015

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