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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.**  
▶ **Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.**

2018

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)	<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, <b>minus</b> any loss from the trade or business not derived from the business use of your home (see instructions). See instructions for columns (a) and (b) before completing lines 9-22.			<b>8</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 Excess real estate taxes (see instructions)	<b>17</b>			
18 Insurance	<b>18</b>			
19 Rent	<b>19</b>			
20 Repairs and maintenance	<b>20</b>			
21 Utilities	<b>21</b>			
22 Other expenses (see instructions)	<b>22</b>			
23 Add lines 16 through 22	<b>23</b>			
24 Multiply line 23, column (b), by line 7.		<b>24</b>		
25 Carryover of prior year operating expenses (see instructions)		<b>25</b>		
26 Add line 23, column (a), line 24, and line 25			<b>26</b>	
27 Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 26			<b>27</b>	
28 Limit on excess casualty losses and depreciation. Subtract line 27 from line 15			<b>28</b>	
29 Excess casualty losses (see instructions)	<b>29</b>			
30 Depreciation of your home from line 42 below	<b>30</b>			
31 Carryover of prior year excess casualty losses and depreciation (see instructions)	<b>31</b>			
32 Add lines 29 through 31			<b>32</b>	
33 Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 28 or line 32			<b>33</b>	
34 Add lines 14, 27, and 33.			<b>34</b>	
35 Casualty loss portion, if any, from lines 14 and 33. Carry amount to <b>Form 4684</b> (see instructions)			<b>35</b>	
36 <b>Allowable expenses for business use of your home.</b> 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			<b>36</b>	

### Part III Depreciation of Your Home

37 Enter the <b>smaller</b> of your home's adjusted basis or its fair market value (see instructions)			<b>37</b>	
38 Value of land included on line 37			<b>38</b>	
39 Basis of building. Subtract line 38 from line 37			<b>39</b>	
40 Business basis of building. Multiply line 39 by line 7.			<b>40</b>	
41 Depreciation percentage (see instructions)			<b>41</b>	%
42 Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above			<b>42</b>	

### Part IV Carryover of Unallowed Expenses to 2019

43 Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-			<b>43</b>	
44 Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-			<b>44</b>	