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**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](http://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 for Part I. Line 1: Area used regularly and exclusively for business... Line 2: Total area of home... Line 3: Divide line 1 by line 2... Line 4: Multiply days used for daycare... Line 5: If you started or stopped using your home... Line 6: Divide line 4 by line 5... Line 7: Business percentage...

**Part II Figure Your Allowable Deduction**

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

**Part III Depreciation of Your Home**

Table with 10 rows for Part III. Line 37: Enter the smaller of your home's adjusted basis... Line 38: Value of land included on line 37... Line 39: Basis of building... Line 40: Business basis of building... Line 41: Depreciation percentage... Line 42: Depreciation allowable...

**Part IV Carryover of Unallowed Expenses to 2023**

Table with 2 rows for Part IV. Line 43: Operating expenses... Line 44: Excess casualty losses and depreciation...