Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Expenses for Business Use of Your Home

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

▶ Information about Form 8829 and its separate instructions is at *www.irs.gov/form8829*.

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2012

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)		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 (366 days x 24 hours) (see instructions)	5 8,784 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

			(a) Direct expenses		(b) Indirect expenses		
8	Enter the amount from Schedule C, line 29, **plus** 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					8	
	See instructions for columns (a) and (b) before completing lines 9–21.						
9	Casualty losses (see instructions)	9					
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 operating expenses from 2011 Form 8829, line 42			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 excess casualty losses and depreciation from 2011 Form 8829, line 43			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 2013

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	