

2018 Form 8829 - Office in Home

For ¹ MFC ²

Part I

1 Square feet of home used exclusively for business

2 Total square feet of home

⁵

Use the simplified method

2017

2018

3

4

Day Care Facilities Only

1 Area used part-time for business

4 Total hours used (day care facilities not used exclusively)

5 Total hours available (default = 365 days x 24 hours = 8760)

7 Special computation for certain day care facilities where some of the home was used exclusively for the day care and some of the home was used partially for the day care

6

7

8

9

Part II

8 Gross income from business

2017

2018

10

DIRECTLY
related to the
home office

NOT DIRECTLY
related to the home
office

2017

2018

2017

2018

9 Casualty losses

10 Deductible mortgage interest

11 Real estate taxes

16 Excess mortgage interest

17 Excess real estate taxes

18 Insurance

19 Rent

20 Repairs and maintenance

21 Utilities

22 Other expenses

25 Carryover of operating expenses from 2017

29 Excess casualty losses (see IRS instructions)

31 Carryover of casualty and depreciation from 2017

11

13

15

17

19

21

23

25

27

29

32

33

34

12

14

16

18

20

22

24

26

28

30

32

33

34

31

Do not carry personal portion of interest & taxes to Schedule A.

Part III

37 Smaller of basis or FMV

41 Depreciation percentage

or date placed in service (percentage will be automatic)

Date taken out of service

42 Depreciation allowable

2017

2018

35

Value of land

36

37

38

39

40

Note: Part III (above) is just for taxpayers who are depreciating ONLY their home. For taxpayers with a home and any other assets to depreciate, all of this information should be entered on screen 4562. Nothing should be entered in this section.