Form **8829**	**Expenses for Business Use of Your Home**	OMB No. 1545-1266
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. ▶ See separate instructions.	**2002** Attachment Sequence No. **66**

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 day care, 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 day-care facilities not used exclusively for business, also complete lines 4–6.**

• **All others, skip lines 4–6 and enter the amount from line 3 on line 7.**

4	Multiply days used for day care during year by hours used per day	4		hr.
5	Total hours available for use during the year (365 days × 24 hours) (see instructions)	5	8,760	hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	.	
7	Business percentage. For day-care 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 net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions		8	

See instructions for columns **(a)** and **(b)** before completing lines 9–20.

		(a) Direct expenses	(b) Indirect expenses		
9	Casualty losses (see instructions)				
10	Deductible mortgage interest (see instructions)				
11	Real estate taxes (see instructions)				
12	Add lines 9, 10, and 11				
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)				
17	Insurance				
18	Repairs and maintenance				
19	Utilities				
20	Other expenses (see instructions)				
21	Add lines 16 through 20				
22	Multiply line 21, column (b) by line 7	22			
23	Carryover of operating expenses from 2001 Form 8829, line 41	23			
24	Add line 21 in column (a), line 22, and line 23			24	
25	Allowable operating expenses. Enter the **smaller** of line 15 or line 24			25	
26	Limit on excess casualty losses and depreciation. Subtract line 25 from line 15			26	
27	Excess casualty losses (see instructions)	27			
28	Depreciation of your home from Part III below	28			
29	Carryover of excess casualty losses and depreciation from 2001 Form 8829, line 42	29			
30	Add lines 27 through 29			30	
31	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 26 or line 30			31	
32	Add lines 14, 25, and 31			32	
33	Casualty loss portion, if any, from lines 14 and 31. Carry amount to **Form 4684**, Section B			33	
34	Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶			34	

Part III Depreciation of Your Home

35	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	35	
36	Value of land included on line 35	36	
37	Basis of building. Subtract line 36 from line 35	37	
38	Business basis of building. Multiply line 37 by line 7	38	
39	Depreciation percentage (see instructions)	39	%
40	Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 above	40	

Part IV Carryover of Unallowed Expenses to 2003

41	Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-	41	
42	Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-	42	

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