

**2016 Form 8829 - Office in Home**

<b>For</b>	<sup>1</sup>	<b>MFC</b>	<sup>2</sup>						
<b>Part I</b>				<b>2015</b>	<b>2016</b>				
<b>1</b>	Square feet of home used exclusively for business				<b>3</b>				
<b>2</b>	Total square feet of home				<b>4</b>				
<sup>5</sup>	Use the safe harbor method								
Day Care Facilities Only									
<b>1</b>	Area used part-time for business				<b>6</b>				
<b>4</b>	Total hours used (day care facilities not used exclusively)				<b>7</b>				
<b>5</b>	Total hours available (default = 365 days x 24 hours = 8760)				<b>8</b>				
<b>7</b>	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							<b>9</b>	
<b>Part II</b>									
<b>8</b>	Gross income from business				<b>10</b>				
				<b>DIRECTLY related to the home office</b>			<b>NOT DIRECTLY related to the home office</b>		
				<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>		
<b>9</b>	Casualty losses		<b>11</b>		<b>12</b>			<b>29</b>	Do not carry personal portion of interest & taxes to Schedule A.
<b>10</b>	Deductible mortgage interest		<b>13</b>		<b>14</b>				
<b>11</b>	Real estate taxes		<b>15</b>		<b>16</b>				
<b>16</b>	Excess mortgage interest		<b>17</b>		<b>18</b>				
<b>17</b>	Insurance		<b>19</b>		<b>20</b>				
<b>18</b>	Rent		<b>21</b>		<b>22</b>				
<b>19</b>	Repairs and maintenance		<b>23</b>		<b>24</b>				
<b>20</b>	Utilities		<b>25</b>		<b>26</b>				
<b>21</b>	Other expenses		<b>27</b>		<b>28</b>				
<b>24</b>	Carryover of operating expenses from 2015				<b>30</b>				
<b>28</b>	Excess casualty losses (see IRS instructions)				<b>31</b>				
<b>30</b>	Carryover of casualty and depreciation from 2015				<b>32</b>				
<b>Part III</b>									
<b>36</b>	Smaller of basis or FMV	<sup>33</sup>	Value of land			<b>34</b>			
<b>40</b>	Depreciation percentage				<b>35</b>				
	or date placed in service (percentage will be automatic)				<b>36</b>				
	Date taken out of service				<b>37</b>				
<b>41</b>	Depreciation allowable				<b>38</b>				
<sup>39</sup>	TSJ for splitting only								
<p><b>Note:</b> 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.</p>									

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