

2023 Form 8829 - Office in Home

For	1		MFC	2			
Part I							
					2022	2023	
1	Square feet of home used exclusively for business						3
2	Total square feet of home						4
	5	Use the simplified method					

Day Care Facilities Only							
1	Area used part-time for business						6
4	Total hours used (day care facilities not used exclusively)						7
5	Total hours available (default = 365 days x 24 hours = 8760)						8
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						9

Part II							
					2022	2023	
8	Income from business						10
		DIRECTLY related to the home office			NOT DIRECTLY related to the home office		
		2022	2023		2022	2023	
9	Casualty losses		11			12	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> 31 Do not carry personal portion of interest & taxes to Schedule A. </div>
10	Deductible mortgage interest		13			14	
11	Real estate taxes		15			16	
16	Excess mortgage interest		17			18	
17	Excess real estate taxes		19			20	
18	Insurance		21			22	
19	Rent		23			24	
20	Repairs and maintenance		25			26	
21	Utilities		27			28	
22	Other expenses		29			30	
25	Carryover of operating expenses from 2022						32
29	Excess casualty losses (see IRS instructions)						33
31	Carryover of casualty and depreciation from 2022						34

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Part III							
					2022	2023	
37	Smaller of basis or FMV		35	Value of land			36
41	Depreciation percentage						37
	or date placed in service (percentage will be automatic)						38
	Date taken out of service						39
42	Depreciation allowable						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.