

2024 Form 8829 - Office in Home

For	1		MFC	2				
Part I								
						2023	2024	
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							
						2023	2024
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								
						2023	2024	
8	Income from business						10	
		DIRECTLY related to the home office		NOT DIRECTLY related to the home office				
		2023	2024	2023	2024			
9	Casualty losses		11		12	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:20px; text-align:center;">31</td> <td>Do not carry personal portion of interest & taxes to Schedule A.</td> </tr> </table>	31	Do not carry personal portion of interest & taxes to Schedule A.
31	Do not carry personal portion of interest & taxes to Schedule A.							
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 2023						32	
29	Excess casualty losses (see IRS instructions)						33	
31	Carryover of casualty and depreciation from 2023						34	

8829
4-3

Part III							
						2023	2024
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.