

Publication 587

Business Use of Your Home (Including Use by Daycare Providers)

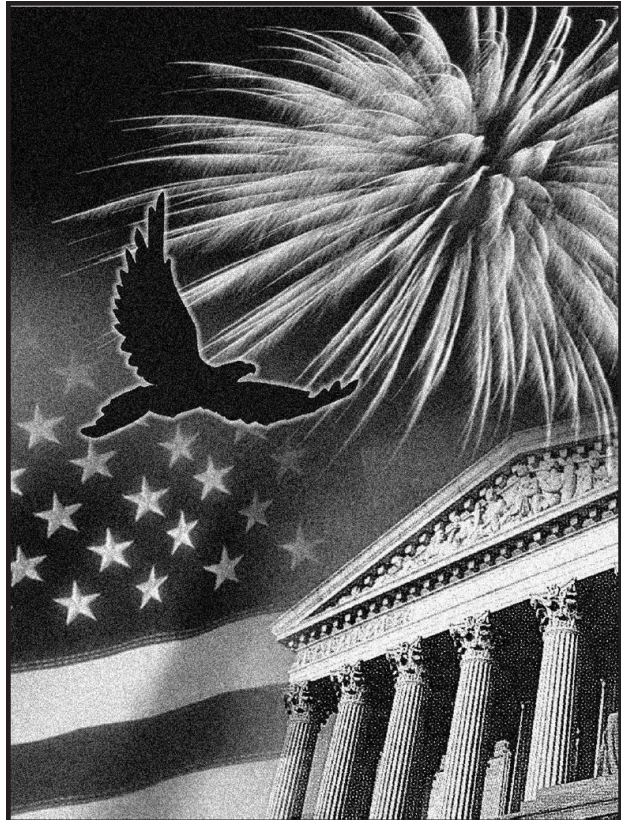
For use in preparing

2024 Returns

Volume 3 of 3



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Line 7 Worksheet

1. Enter your state and local income taxes (or, if you elect on Schedule A, your state and local general sales taxes) that are personal expenses..... 1. _____
2. Enter all the state and local real estate taxes you paid on the home in which you conducted business..... 2. _____
3. Enter any other state and local real estate taxes you paid that are a personal expense and not included on line 2 3. _____
4. Enter your state and local personal property taxes that are a personal expense..... 4. _____
5. Add lines 1 through 4 5. _____

6. Multiply line 2 by the percentage on line 3 of the Worksheet To Figure the Deduction for Business Use of Your Home 6. _____
7. Subtract line 6 from line 5... 7. _____
8. Subtract line 7 from \$10,000 (\$5,000 if married filing separately). If zero or less, enter -0-..... 8. _____
9. **Real estate taxes reported on line 7.** Enter the smaller of line 6 or line 8 here and in column (a) of line 7 of the Worksheet To Figure the Deduction for Business Use of Your Home.... 9. _____
10. **Excess real estate taxes reported on line 15.** Subtract line 9 from line 6 10. _____

Real estate taxes reported on Schedule

A. When you figure your itemized deduction for state and local taxes on Schedule A, only include the personal portion of your real estate taxes on line 5b of Schedule A.

Excess real estate taxes. See the instructions for line 15, later, to deduct the part of your real estate taxes for the home in which you conducted business that is not allowed on line 7 because of the limitation on deducting state and local taxes as a personal expense.

Lines 9 and 10. Multiply your total indirect expenses (line 8, column (b)) by the business percentage from line 3. Enter the result on line 9. Add this amount to the total direct expenses (line 8, column (a)) and enter the total on line 10.

Lines 11–13. Enter any other business expenses that are not attributable to business use of the home on line 11. Farmers should generally enter their total farm expenses

before deducting office-in-the-home expenses. Do not enter the deductible part of your self-employment tax. Add the amounts on lines 10 and 11, and enter the total on line 12. Subtract line 12 from line 4, and enter the result on line 13. This is your deduction limit. You use it to determine whether you can deduct any of your other expenses for business use of the home this year. If you cannot, you will carry them over to the next year in which you use actual expenses to figure the deduction.

If line 13 is zero or less, enter -0-. Deduct your expenses for deductible home mortgage interest, real estate taxes, casualty losses, and any business expenses not attributable to use of your home on the appropriate lines of the schedule(s) for Form 1040 or Form 1040-SR, as explained earlier under Where To Deduct.

Lines 14–23. On lines 14 through 20, enter your otherwise nondeductible expenses for the business use of your home. These include utilities, insurance, repairs, and maintenance. If you rent, report the amount paid on line 17. In column (a), enter the expenses that benefit only the business part of your home (direct expenses). In column (b), enter the expenses that benefit the entire home (indirect expenses). Multiply line 21, column (b), by the business-use percentage (line 3) and enter this amount on line 22.

If you deducted actual expenses for the business use of your home on your 2023 tax return, enter on line 23 the amount from line 41 of your 2023 worksheet. If you used the simplified method in 2023, enter on line 23 the amount from line 6a of your 2023 Simplified Method Worksheet.

Line 14—Excess home mortgage interest.

If you are claiming the standard deduction, enter all the home mortgage interest paid for

loans used to buy, build, or substantially improve the home in which you conducted business in column (b) of line 14. Do not include mortgage interest on a loan that did not benefit your home (for example, a home equity loan used to pay off credit card bills, to buy a car, or to pay tuition costs).

If you are itemizing deductions on Schedule A and the amount you figured in Step 1 under Mortgage interest reported on line 6, earlier, was less than the full amount of interest you paid because of the limits on deducting home mortgage interest as a personal expense, include the excess attributable to the loans used to buy, build, or substantially improve the home in which you conducted business in column (b) of line 14.

Example. If you paid \$15,000 of home mortgage interest on loans used to buy, build, or substantially improve the home in which you conducted business but would only be able to deduct \$12,000 on Schedule A

because of the limits that apply to deducting home mortgage interest as a personal expense, include \$3,000 ($\$15,000 - \$12,000 = \$3,000$) in column (b) of line 14.

Line 15—Excess real estate taxes. If you are claiming the standard deduction, enter all the real estate taxes paid on the home in which you conducted business in column (b) of line 15.

If you are itemizing deductions on Schedule A and you used the Line 7 Worksheet to figure the amount to include in column (a) of line 7, then include the amount from line 10 of the Line 7 Worksheet in column (a) of line 15 of the Worksheet to Figure the Deduction for Business Use of Your Home; otherwise do not enter an amount on line 15.

Lines 26–31. On lines 26 through 31, figure your limit on deductions for excess casualty losses and depreciation.

If you deducted actual expenses for business use of your home on your 2023 tax return, enter on line 29 the amount from line 42 of your 2023 worksheet. If you used the simplified method in 2023, enter on line 29 the amount from line 6b of your 2023 Simplified Method Worksheet.

Line 27—Excess casualty loss. Multiply the casualty losses attributable to the home in which you conducted business that are in excess of the amount reported on line 5 (if any) by the business percentage of those losses and enter the result.

Lines 32–34. On line 32, total all allowable business-use-of-the-home deductions.

On line 33, enter the total of the casualty losses shown on lines 10 and 31. Enter the amount from line 33 on line 27 of Form 4684, Section B. Attach a statement to your tax return showing how you calculated the deductible loss (you can use the worksheet as your attachment) and enter "See attached

statement" above line 27 of Form 4684. See the Instructions for Form 4684 for more information on completing that form.

Line 34 is the total (other than casualty losses) allowable as a deduction for business use of your home. If you file Schedule F (Form 1040), enter this amount on line 32, Other expenses, of Schedule F (Form 1040) and enter "Business Use of Home" on the line beside the entry. Do not add the specific expenses into other line totals of Part II of Schedule F (Form 1040).

If you are a partner, see *Where To Deduct*, earlier, for information on how to claim the deduction.

Part 3—Depreciation of Your Home

Figure your depreciation deduction on lines 35 through 40. On line 35, enter the smaller of the adjusted basis or the fair market value of the property at the time you first used it for business. Do not adjust this amount for

changes in basis or value after that date. Allocate the basis between the land and the building on lines 36 and 37. You cannot depreciate any part of the land. On line 39, enter the correct percentage for the current year from the tables in Pub. 946. Multiply this percentage by the business basis to get the depreciation deduction. Enter this figure on lines 40 and 28. Complete and attach Form 4562 to your return if this is the first year you used your home, or an improvement or addition to your home, in business.

Part 4—Carryover of Unallowed Expenses to Next Year

Complete these lines to figure the expenses that must be carried forward to the next year in which you use actual expenses.

Worksheets To Figure the Deduction for Business Use of Your Home (Simplified Method)

Simplified Method Worksheet and the Daycare Facility Worksheet (for simplified method) in this section are to be used by taxpayers filing Schedule F (Form 1040) or by partners with certain unreimbursed ordinary and necessary expenses if using the simplified method to figure the deduction. If you are filing Schedule C (Form 1040) to report a business use of your home in your trade or business and you are using the simplified method to figure the deduction, use the Simplified Method Worksheet and the Daycare Facility Worksheet (for simplified method) in your Instructions for Schedule C for that business use.

The Area Adjustment Worksheet (for simplified method) in this section may be used by any taxpayer using the simplified method to figure the deduction.

Simplified Method Worksheet

Use this worksheet if you file Schedule F (Form 1040) or you are a partner, and you are using the simplified method to figure your deduction for business use of the home. Use a separate worksheet for each qualified business use of your home.

1.	Enter the amount of the gross income limitation. See the <i>Instructions for the Simplified Method Worksheet</i>	1.	_____
2.	Allowable square footage for the qualified business use. Do not enter more than 300 square feet. See the <i>Instructions for the Simplified Method Worksheet</i>	2.	_____
3.	Simplified method amount		
a.	Maximum allowable amount	3a.	\$5
b.	For daycare facilities not used exclusively for business, enter the decimal amount from the Daycare Facility Worksheet; otherwise, enter 1.0	3b.	_____
c.	Multiply line 3a by line 3b and enter result to 2 decimal places	3c.	_____
4.	Multiply line 2 by line 3c	4.	_____
5.	Allowable expenses using the simplified method. Enter the smaller of line 1 or line 4. If zero or less, enter -0-. See Where To Deduct , earlier, for where to enter this amount on your return	5.	_____
6.	Carryover of unallowed expenses from a prior year that are not allowed in 2024.		
a.	Operating expenses. Enter the amount, if any, from your last Worksheet To Figure the Deduction for Business Use of Your Home, line 41 (line 40 if before 2018). See the <i>Instructions for the Simplified Method Worksheet</i>	6a.	_____
b.	Excess casualty losses and depreciation. Enter the amount, if any, from your last Worksheet To Figure the Deduction for Business Use of Your Home, line 42 (line 41 if before 2018). See the <i>Instructions for the Simplified Method Worksheet</i>	6b.	_____

Daycare Facility Worksheet (for simplified method)

1. Multiply days used for daycare during the year by hours used per day	1.	_____
2. Total hours available for use during the year. See the <i>Instructions for the Daycare Facility Worksheet</i>	2.	_____
3. Divide line 1 by line 2. Enter the result as a decimal amount here and on line 3b of the Simplified Method Worksheet	3.	_____

Area Adjustment Worksheet (for simplified method)

If you used the same area for your qualified business use for the entire year, complete only Part I; otherwise, skip Part I and complete Part II using lines 1 through 5 to help you figure the amount to enter for each month. All amounts reported on this worksheet must be in square feet.

Part I. Same area was used for the entire year.

1. Area used for this qualified business use	1.	
2. Shared use. Complete line 2 if someone else also used the home to conduct business that qualifies for the deduction; otherwise, enter 300 on line 2d and go to line 3.		
a. Area not shared. Enter portion of line 1 that was not shared with another person's qualified business use of the home	2a.	
b. Total area shared with another person's qualified business use. Subtract line 2a from line 1	2b.	
c. Reasonable allocation of shared area to this qualified business use	2c.	
d. Add lines 2a and 2c	2d.	
3. Multiple qualified business uses. Complete line 3 if you used the home for more than one qualified business use; otherwise, enter 300 on line 3d and go to line 4.		
a. Total area of home used for all your qualified business uses	3a.	
b. Maximum area	3b.	300
c. Enter the smaller of line 3a and 3b	3c.	
d. Reasonable allocation of line 3c to this qualified business use	3d.	
4. Maximum area	4.	300
5. Enter the smaller of lines 1, 2d, 3d, and 4. Enter the result on line 2 of the Simplified Method Worksheet	5.	

Part II. Area changed during the year or was used for only part of the year.

6. Complete lines 6a through 6n if you used the area for this qualified business use for part of the year or the area used for this qualifying business use changed during the year.

	(i) Month	Note. If your qualified business use was less than 15 days in a month, enter -0- in column (ii) for that month; otherwise, use lines 1 through 5 above for each month, and enter the amount you get for line 5 in column (ii) for that month.	(ii) Area
a.	January	.....
b.	February	.....
c.	March	.....
d.	April	.....
e.	May	.....
f.	June	.....
g.	July	.....
h.	August	.....
i.	September	.....
j.	October	.....
k.	November	.....
l.	December	.....
m.	Add lines 6a through 6l, column (ii)		6m.
n.	Average monthly allowable square footage. Divide line 6m by 12. Enter the result on line 2 of the Simplified Method Worksheet		6n.

Instructions for the Simplified Method Worksheet

If you are a partner or you file Schedule F (Form 1040), and you elected to use the simplified method, use the Simplified Method Worksheet. The following instructions explain how to complete this worksheet.

Partners. See Partners under *Where To Deduct*, earlier, before completing the Simplified Method Worksheet.

Use the Simplified Method Worksheet to figure the amount of expenses you may deduct for a qualified business use of a home if you are electing to use the simplified method for that home. If you are not electing to use the simplified method, use Form 8829 or the Worksheet To Figure the Deduction for Business Use of Your Home, earlier, as appropriate.

Line 1. If all gross income from your trade or business is from this qualified business use of your home, figure your gross income limitation as follows.

- | | |
|---|-------|
| A. Enter the amount of gross income. If you file Schedule F (Form 1040), this amount would generally be the amount on line 9 of Schedule F..... | _____ |
| B. Enter any gain derived from the business use of your home and shown on Form 8949 (and included on Schedule D) or Form 4797..... | _____ |
| C. Add lines A and B..... | _____ |
| D. Business expenses not from business use of the home.. | _____ |

- E. Enter the total amount of any losses (as a positive number) shown on Form 8949 (and included on Schedule D) or Form 4797 that are allocable to the business, but not allocable to the business use of the home..... _____
- F. Add lines D and E..... _____
- G. Gross income limitation. Subtract line F from line C. Enter the result here and on line 1 _____

If some of the income is from a place of business other than your home, you must first determine the part of your gross income from the business use of your home. In making this determination, consider the amount of time you spent at each location as well as other facts. After determining the part of your gross income from the business use of your home, subtract from that amount the

total expenses and any losses that are allocable to the business in which you use your home but that are not allocable to the business use of the home.

Only include on line A the gross income from the business that is related to the business use of your home. Only include on line D and line E the deductible business expenses and losses that are related to the business activity in the home, but not related to the business use of the home itself.

Note. If you had more than one home in which you conducted this business during the year, include only the income earned and the deductions attributable to that income during the period you owned the home for which you elected to use the simplified method.

Line 2. If you used the same area for the entire year, enter the smaller of the square feet you actually used or 300. If you and your spouse conducted the business as a qualified joint venture, split the square feet between

you and your spouse in the same manner you split your other tax attributes. If you shared space with someone else, used the home for business for only part of the year, or the area you used changed during the year, see Allowable area under *Using the Simplified Method*, earlier, before entering an amount on this line. Do not enter more than 300 square feet or, if applicable, the average monthly allowable square footage on this line. See Part-year use or area changes (for simplified method only) under *Using the Simplified Method*, earlier, for more information on how to figure your average monthly allowable square footage.

Line 3b. If your qualified business use is providing daycare, you may need to account for the time that you used the same part of your home for other purposes. If you used the part of your home exclusively and regularly for providing daycare, enter 1.0 on line 3b. If you did not use the part of your

home exclusively for providing daycare, complete the Daycare Facility Worksheet to figure what number to enter on line 3b.

Line 6. If you are using the simplified method this year, you cannot deduct the amounts you entered on lines 6a and 6b this year. If you figure your deduction for business use of the home using actual expenses next year, you will be able to include these expenses when you figure your deduction.

Line 6a. If you did not complete a 2023 Worksheet To Figure the Deduction for Business Use of Your Home, then your carryover of prior-year operating expenses is the amount of operating expenses shown in Part 4 of the last Worksheet To Figure the Deduction for Business Use of Your Home, if any, that you completed using actual expenses in order to claim a deduction for business use of the home as a partner or Schedule F filer.

Line 6b. If you did not complete a 2023 Worksheet To Figure the Deduction for Business Use of Your Home, then your carryover of prior-year excess casualty losses and depreciation is the amount of excess casualty losses and depreciation shown in Part 4 of the last Worksheet To Figure the Deduction for Business Use of Your Home, if any, that you completed using actual expenses to claim a deduction for business use of the home as a partner or Schedule F filer.



If you filed Form 1040-SS and claimed the deduction for business use of your home, see the Instructions for Form 8829 and Schedule C (Form 1040) for more information.

Instructions for the Daycare Facility Worksheet

Use the Daycare Facility Worksheet (for simplified method) to figure the percentage to

use on line 3b of the Simplified Method Worksheet. If you do not use the area of your home exclusively for daycare, you must reduce the amount on line 3a before figuring your deduction using the simplified method.



If you used at least 300 square feet for daycare regularly and exclusively during the year, then you do not need to complete this worksheet. This worksheet is only needed if you did not use the allowable area exclusively for daycare.

Line 1. Enter the total number of hours the facility was used for daycare during the year.

Example. Your home is used Monday through Friday for 12 hours per day for 250 days during the year. It is also used on 50 Saturdays for 8 hours a day. Enter 3,400 hours on line 4 (3,000 hours for weekdays plus 400 hours for Saturdays).

Line 2. If you used your home for daycare during the entire year, multiply 365 days (366 for a leap year) by 24 hours, and enter the result.

If you started or stopped using your home for daycare during the year, you must prorate the number of hours based on the number of days the home was available for daycare. Multiply 24 hours by the number of days available and enter that result.

Instructions for the Area Adjustment Worksheet

Use the Area Adjustment Worksheet (for simplified method) to figure the area that you may use to figure your deduction.

Line 2. If you and another person both used the home to conduct business that qualifies for the deduction, the same area cannot be used by both persons to figure the deduction.

Line 2c. With the other people using the home for qualified business use, determine a reasonable allocation of shared space to your qualified business use. Do not include area that is claimed by another person.

Line 3. If you used your home for more than one qualified business use, the total area that you can use to figure the deduction is still only 300 square feet, not 300 square feet per business use. You may allocate the square footage among your qualified business uses in any reasonable manner, but you may not allocate more square feet to a qualified business use than was actually used.

Line 3d. Allocate part of line 3c to this qualified business use. Do not allocate more square feet to this qualified business use than was actually used during the year. Do not allocate any amount on line 3c to this qualified business use that you allocated to another qualified business use.

Line 6. If you only used the area for this qualified business use for part of the year or the area used for this qualifying business use changed during the year, then you need to figure the average monthly allowable square footage. To do this, use lines 1 through 5 of this worksheet for each month. For example, for January, complete lines 1 through 5 using the area and allocation information for January only; then, enter the result in line 6a, column (ii). If, in any month, you did not have 15 or more days of this qualified business use, enter -0- for that month. For example, if you did not begin using your home for this qualified business use until January 20, enter -0- in line 6a, column (ii).

How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) to find resources that can help you right away.

Preparing and filing your tax return.

After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

Free options for tax preparation. Your options for preparing and filing your return online or in your local community, if you qualify, include the following.

- **Direct File.** Direct File is a permanent option to file individual federal tax returns online—for free—directly and securely with the IRS. Direct File is an option for

taxpayers in participating states who have relatively simple tax returns reporting certain types of income and claiming certain credits and deductions. While Direct File doesn't prepare state returns, if you live in a participating state, Direct File guides you to a state-supported tool you can use to prepare and file your state tax return for free. Go to [IRS.gov/DirectFile](https://www.irs.gov/DirectFile) for more information, program updates, and frequently asked questions.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using software or Free File Fillable Forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.

- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/ VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to [IRS.gov/TCE](https://www.irs.gov/TCE) or download the free IRS2Go app for information on free tax return preparation.

- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource](https://MilitaryOneSource.mil/MilTax) (MilitaryOneSource.mil/MilTax).

Also, the IRS offers Free Fillable Forms, which can be completed online and then e-filed regardless of income.

Using online tools to help prepare your return. Go to IRS.gov/Tools for the following.

- IRS.gov/DirectFile offers an Eligibility Checker to help you determine if Direct File is the right choice for your tax filing needs.
- The [Earned Income Tax Credit Assistant](https://IRS.gov/EITCAssistant) ([IRS.gov/ EITCAssistant](https://IRS.gov/EITCAssistant)) determines if you're eligible for the earned income credit (EIC).

- The [Online EIN Application](https://www.irs.gov/ein) ([IRS.gov/EIN](https://www.irs.gov/ein)) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator](https://www.irs.gov/wo4app) ([IRS.gov/W4App](https://www.irs.gov/wo4app)) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.
- The [First-Time Homebuyer Credit Account Look-up](https://www.irs.gov/firsttimehomebuyer) ([IRS.gov/HomeBuyer](https://www.irs.gov/firsttimehomebuyer)) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator](https://www.irs.gov/sales-tax) ([IRS.gov/ SalesTax](https://www.irs.gov/sales-tax)) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



Getting answers to your tax questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](https://www.irs.gov/help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](https://www.irs.gov/ita): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax topics.
- [IRS.gov/Forms](https://www.irs.gov/forms): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- You may also be able to access tax information in your e-filing software.

Need someone to prepare your tax

return? There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).



Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the return. Anyone paid to prepare tax returns for others should have a thorough understanding

of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on IRS.gov.

Employers can register to use Business Services Online. The Social Security Administration (SSA) offers online service at [SSA.gov/employer](#) for fast, free, and secure W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement; and Form W-2c, Corrected Wage and Tax Statement.

Business tax account. If you are a sole proprietor, a partnership, or an S corporation, you can view your tax information on record with the IRS and do more with a business tax account. Go to [IRS.gov/businessaccount](#) for more information.

IRS social media. Go to [IRS.gov/SocialMedia](#) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts,

initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos.](https://www.youtube.com/irsvideos)
- [Youtube.com/irsvideomultilingua.](https://www.youtube.com/irsvideomultilingua)
- [Youtube.com/irsvideosASL.](https://www.youtube.com/irsvideosASL)

Online tax information in other languages. You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving taxpayers with limited-English proficiency (LEP) by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE tax return site. The OPI Service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities. Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline does not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp).

Alternative media preference. Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

Disasters. Go to [IRS.gov/DisasterRelief](https://www.irs.gov/DisasterRelief) to review the available disaster tax relief.

Getting tax forms and publications. Go to [IRS.gov/ Forms](https://www.irs.gov/Forms) to view, download, or print all the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

Mobile-friendly forms. You'll need an IRS Online Account (OLA) to complete mobile-friendly forms that require signatures. You'll have the option to submit your form(s) online or download a copy for mailing. You'll need scans of your documents to support your submission. Go to [IRS.gov/MobileFriendlyForms](https://www.irs.gov/MobileFriendlyForms) for more information.

Getting tax publications and instructions in eBook format. Download and view most tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

Access your online account (individual taxpayers only). Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

Get a transcript of your return. With an online account, you can access a variety of information to help you during the filing season. You can get a transcript, review your most recently filed tax return, and get your adjusted gross income. Create or access your online account at [IRS.gov/ Account](https://www.irs.gov/Account).

Tax Pro Account. This tool lets your tax professional submit an authorization request to access your individual taxpayer IRS OLA. For more information, go to [IRS.gov/ TaxProAccount](https://www.irs.gov/TaxProAccount).

Using direct deposit. The safest and easiest way to receive a tax refund is to e-file and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go

to [IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.

- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/IPPIN).

Ways to check on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).

- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.



The IRS can't issue refunds before mid-February for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Making a tax payment. Payments of U.S. tax must be remitted to the IRS in U.S. dollars. [Digital assets](#) are **not** accepted. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

- [IRS Direct Pay](#): Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.

- [*Debit Card, Credit Card, or Digital Wallet:*](#) Choose an approved payment processor to pay online or by phone.
- [*Electronic Funds Withdrawal:*](#) Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- [*Electronic Federal Tax Payment System:*](#) This is the best option for businesses. Enrollment is required.
- [*Check or Money Order:*](#) Mail your payment to the address listed on the notice or instructions.
- [*Cash:*](#) You may be able to pay your taxes with cash at a participating retail store.
- [*Same-Day Wire:*](#) You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

What if I can't pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/ OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier](https://www.irs.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/OIC).

Filing an amended return. Go to [IRS.gov/Form1040X](https://www.irs.gov/Form1040X) for information and updates.

Checking the status of your amended return. Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040-X amended returns.



It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

Understanding an IRS notice or letter you've received. Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

IRS Document Upload Tool. You may be able use the Document Upload Tool to respond digitally to eligible IRS notices and letters by securely uploading required documents online through IRS.gov. For more information, go to [IRS.gov/DUT](https://www.irs.gov/DUT).

Schedule LEP. You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that began providing translations in 2023. You will continue to receive communications, including notices and letters, in English until they are translated to your preferred language.

Contacting your local TAC. Keep in mind, many questions can be answered on IRS.gov without visiting a TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll

know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on “Local Offices.”

Below is a message to you from the Taxpayer Advocate Service, an independent organization established by Congress.

The Taxpayer Advocate Service (TAS) Is Here To Help You

What Is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS). TAS helps taxpayers resolve problems with the IRS, makes administrative and legislative recommendations to prevent or correct the problems, and protects taxpayer rights. We

work to ensure that every taxpayer is treated fairly and that you know and understand your rights under the Taxpayer Bill of Rights. We are Your Voice at the IRS.

How Can TAS Help Me?

TAS can help you resolve problems that you haven't been able to resolve with the IRS on your own. Always try to resolve your problem with the IRS first, but if you can't, then come to TAS. Our services are free.

- TAS helps all taxpayers (and their representatives), including individuals, businesses, and exempt organizations. You may be eligible for TAS help if your IRS problem is causing financial difficulty, if you've tried and been unable to resolve your issue with the IRS, or if you believe an IRS system, process, or procedure just isn't working as it should.
- To get help any time with general tax topics, visit

www.TaxpayerAdvocate.IRS.gov. The site can help you with common tax issues and situations, such as what to do if you make a mistake on your return or if you get a notice from the IRS.

- TAS works to resolve large-scale (systemic) problems that affect many taxpayers. You can report systemic issues at www.IRS.gov/SAMS. (Be sure not to include any personal identifiable information.)

How Do I Contact TAS?

TAS has offices in every state, the District of Columbia, and Puerto Rico. To find your local advocate's number:

- Go to www.TaxpayerAdvocate.IRS.gov/Contact-Us,
- Check your local directory, or
- Call TAS toll free at 877-777-4778.

What Are My Rights as a Taxpayer?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Go to www.TaxpayerAdvocate.IRS.gov/Taxpayer-Rights for more information about the rights, what they mean to you, and how they apply to specific situations you may encounter with the IRS. TAS strives to protect taxpayer rights and ensure the IRS is administering the tax law in a fair and equitable way.

Exhibit A. Family Daycare Provider Meal and Snack Log

Name of Provider _____
Week of _____ Year _____



Keep For Your Records

Child's Name	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Totals
	Hours of attendance: _____ <input type="checkbox"/> Bkfst <input type="checkbox"/> Snack <input type="checkbox"/> Lunch <input type="checkbox"/> Snack <input type="checkbox"/> Dinner <input type="checkbox"/> Snack	Hours of attendance: _____ <input type="checkbox"/> Bkfst <input type="checkbox"/> Snack <input type="checkbox"/> Lunch <input type="checkbox"/> Snack <input type="checkbox"/> Dinner <input type="checkbox"/> Snack	Hours of attendance: _____ <input type="checkbox"/> Bkfst <input type="checkbox"/> Snack <input type="checkbox"/> Lunch <input type="checkbox"/> Snack <input type="checkbox"/> Dinner <input type="checkbox"/> Snack	Hours of attendance: _____ <input type="checkbox"/> Bkfst <input type="checkbox"/> Snack <input type="checkbox"/> Lunch <input type="checkbox"/> Snack <input type="checkbox"/> Dinner <input type="checkbox"/> Snack	Hours of attendance: _____ <input type="checkbox"/> Bkfst <input type="checkbox"/> Snack <input type="checkbox"/> Lunch <input type="checkbox"/> Snack <input type="checkbox"/> Dinner <input type="checkbox"/> Snack	Hours of attendance: _____ <input type="checkbox"/> Bkfst <input type="checkbox"/> Snack <input type="checkbox"/> Lunch <input type="checkbox"/> Snack <input type="checkbox"/> Dinner <input type="checkbox"/> Snack	Hours of attendance: _____ <input type="checkbox"/> Bkfst <input type="checkbox"/> Snack <input type="checkbox"/> Lunch <input type="checkbox"/> Snack <input type="checkbox"/> Dinner <input type="checkbox"/> Snack	Number served: _____ Breakfasts: _____ Lunches: _____ Dinners: _____ Snacks: _____
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Index

To help us develop a more useful index, please let us know if you have ideas for index entries. See “Comments and Suggestions” in the “Introduction” for the ways you can reach us.

A

Adjusted basis defined 7

Administrative or management activities 4

Assistance (See Tax help)

Attorneys 5

B

Business expenses not for use of home 19

Business furniture and equipment 16

Business percentage 9

**Business use of the home requirements
(See Qualifying for a deduction)**

C

Carryover of unallowed expenses 9

Child and Adult Care Food Program reimbursements 13

D

Daycare facilities 12

Eligible children for standard meal and snack rates 14

Exceptions for regular use requirement 12

Family daycare 14

Meals 13, 14

Regular basis 12

Standard meal and snack rates 13, 14

Deduction limit 9

Deduction requirements:

Exceptions to exclusive use 3

Exclusive use 3

More than one trade or business 5

Place to meet patients, clients,
or customers 5

Principal place of business 3

Regular use 3

Separate structure 6

Storage of inventory or product
samples 3

Trade or business use 3

Deductions

Figuring 6, 20

Limit 9

Part-year use 6

Qualifying for 2-6

Unreimbursed partnership expenses 19

Using Actual Expenses 6

Dentists 5

Depreciation 16

5-year property 17

7-year property 17

Adjusted basis 7

Business furniture and equipment 16, 17

Fair market value 8

Figuring depreciation for the current year 8

Home 7

Nonresidential real property 8

Percentage table for 39-year nonresidential
real property 8

Percentage table for 5- and 7-year
property 17

Permanent improvements 8, 9

Depreciation of home 7

Basis adjustment 15

MACRS (Table 2) 8

Property bought for business use 15

Sale or exchange of your home 15

Doctors 5

E

Exclusive use 3

Expenses:

Direct 6

Indirect 6

Insurance 7

Related to tax-exempt income 6

Rent 7

Repairs 7

Security system 7

Telephone 7

Unrelated 6

Utilities and services 7

Where to deduct 18

F

Fair market value 8

Family daycare providers 14

Meal and snack log (Exhibit A) 32

Standard meal and snack rates 14

Figuring the deduction:

Business percentage 9

Deduction limit 9

Form 2, 18

1040, Schedule F:

Worksheet 21

4562 16

8829 6, 9, 13

H

Home:

Business percentage 9

Depreciation 7

Sale of 14

Home expenses, Can you deduct business use of, Figure A 4

I

Improvements (See Permanent improvements)

Insurance 7

Inventory, storage of 3

L

Listed property:

Defined 16

Reporting and recordkeeping requirements 16

Years following the year placed in service 16

M

MACRS percentage table:

39-year nonresidential real property 8

5- and 7-year property 17

Meals 13

Meeting with patients, clients, or customers on premises 5

More than one place of business 10

More than one trade or business 5

More-than-50%-use test 16

P

Partners 19

Partnership expenses, unreimbursed 19

Permanent improvements 8, 9

Personal property converted to business use 17

Place of business, more than one 10

Principal place of business 3

Product samples 3

Property bought for business use:

Depreciation 17

Section 179 deduction 16, 17

Property converted to business use, Personal 17

Publications 2

Q

Qualifying for a deduction 2

Recordkeeping 18

Regular use 3

Reminders 1

Rent 7

Repairs 7

Reporting and recordkeeping requirements 16

Meal and snack log (Exhibit A) 32

Reporting requirements:

Business furniture and equipment 16

S

Sale or exchange of your home 14

Basis adjustment 15

Depreciation 15

Ownership and use tests 15

Schedule F (See Worksheet to figure the deduction)

Section 179 17

Business furniture and equipment 16

Listed property 16

Personal property converted to business use 17

Property bought for business use 16

Security system 7

Self-employed persons:

Deduction of expenses 18

Separate structure 6

Simplified Method:

Actual expenses and depreciation of your home 10

Allowable area 11

Business expenses not related to use of the home 12

Electing the simplified method 10

More than one home 11

More than one qualified business use 10

Shared use 10

Expenses deductible without regard to business use 10

No deduction of carryover of unallowed expenses 10

Part-year use or area changes 11

Simplified amount 11

Space used regularly for daycare 12

Using the simplified method 10

Standard meal and snack rates 14

Storage of inventory or product samples 3

T

Tables and figures:

MACRS:

Percentage table for 39-year nonresidential real property (Table 2) 8

Percentage table for 5- and 7-year property (Table 4) 17

Qualifying for deduction (Figure A) 4

Standard meal and snack rates (Table 3) 14

Types of expenses (Table 1) 6

Tax help 27

Telephone 7

Trade or business use 3

Types of expenses 6

U

Utilities 7

W

Where to deduct expenses 18

Self-employed 18

Worksheets:

Area Adjustment Worksheet (for simplified method) 25

Worksheet to figure the deduction for business use of your home 21

Worksheets to figure the deduction for business use of your home (simplified method) 23

Daycare facility worksheet (for simplified method) 24

Simplified method worksheet 24