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Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

TREASURY/IRS AND OMB USE ONLY DRAFT

Form **8829**

Department of the Treasury Internal Revenue Service

Expenses for Business Use of Your Home

File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

Go to www.irs.gov/Form8829 for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. 176

Name(s) of proprietor(s) Your social security number Part I Part of Your Home Used for Business Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory 1 2 2 3 3 For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7. 4 Multiply days used for daycare during year by hours used per day . . . 5 If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760 5 hr. 6 Divide line 4 by line 5. Enter the result as a decimal amount 6 7 Business percentage. For daycare 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 Part II Figure Your Allowable Deduction Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions. 8 See instructions for columns (a) and (b) before completing lines 9-22. (a) Direct expenses (b) Indirect expenses Casualty losses (see instructions) 10 Deductible mortgage interest (see instructions) . 11 Real estate taxes (see instructions) 11 12 12 Add lines 9, 10, and 11 13 Multiply line 12, column (b), by line 7 14 14 15 Subtract line 14 from line 8. If zero or less, enter -0-15 16 Excess mortgage interest (see instructions) 16 17 17 Excess real estate taxes (see instructions) . . . 18 18 19 19 20 Repairs and maintenance 20 21 21 22 Other expenses (see instructions) 23 Add lines 16 through 22 Multiply line 23, column (b), by line 7 24 25 Carryover of prior year operating expenses (see instructions) | 25 26 Add line 23, column (a), line 24, and line 25 26 27 27 Allowable operating expenses. Enter the **smaller** of line 15 or line 26 . . . 28 Limit on excess casualty losses and depreciation. Subtract line 27 from line 15 . . . 28 29 30 Depreciation of your home from line 42 below 31 Carryover of prior year excess casualty losses and depreciation (see instructions) 31 32 32 33 Allowable excess casualty losses and depreciation. Enter the **smaller** of line 28 or line 32 . 33 34 34 35 Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684. See instructions. 35 Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here 36 and on Schedule C, line 30. If your home was used for more than one business, see instructions . 36 Depreciation of Your Home Part III Enter the **smaller** of your home's adjusted basis or its fair market value. See instructions 37 37 38 38 39 39 Business basis of building. Multiply line 39 by line 7 40 40 41 41 42 Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above 42 Part IV Carryover of Unallowed Expenses to 2026 Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0- 43 43 Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-44 44