Form **8829**

Department of the Treasury
Internal Revenue Service (99)

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.

▶ Information about Form 8829 and its separate instructions is at *www.irs.gov/form8829*.

OMB No. 1545-0074

2015

Attachment Sequence No. 176

Name(s) of proprietor(s): JANET K APPS

Your social security number: 361-73-4098

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	180
2	Total area of home	2	1800
3	Divide line 1 by line 2. Enter the result as a percentage	3	10 %

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	4	hr.
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	8,760 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 ▶	7	10 %

Part II Figure Your Allowable Deduction

8	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 9–21.

			(a) Direct expenses	(b) Indirect expenses		
9	Casualty losses (see instructions)	9				
10	Deductible mortgage interest (see instructions)	10		6250		
11	Real estate taxes (see instructions)	11		2400		
12	Add lines 9, 10, and 11	12		8650		
13	Multiply line 12, column (b) by line 7		13	865		
14	Add line 12, column (a) and line 13				14	865
15	Subtract line 14 from line 8. If zero or less, enter -0-				15	
16	Excess mortgage interest (see instructions)	16				
17	Insurance	17		680		
18	Rent	18				
19	Repairs and maintenance	19				
20	Utilities	20		3200		
21	Other expenses (see instructions)	21				
22	Add lines 16 through 21	22		3880		
23	Multiply line 22, column (b) by line 7		23	388		
24	Carryover of prior year operating expenses (see instructions)		24			
25	Add line 22, column (a), line 23, and line 24				25	388
26	Allowable operating expenses. Enter the **smaller** of line 15 or line 25				26	388
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15				27	
28	Excess casualty losses (see instructions)		28			
29	Depreciation of your home from line 41 below		29	556		
30	Carryover of prior year excess casualty losses and depreciation (see instructions)		30			
31	Add lines 28 through 30				31	556
32	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 27 or line 31				32	556
33	Add lines 14, 26, and 32				33	1809
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to **Form 4684** (see instructions)				34	
35	**Allowable expenses for business use of your home.** Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶				35	1809

Part III Depreciation of Your Home

36	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	36	195000
37	Value of land included on line 36	37	20000
38	Basis of building. Subtract line 37 from line 36	38	175000
39	Business basis of building. Multiply line 38 by line 7	39	17500
40	Depreciation percentage (see instructions)	40	3.175 %
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	556

Part IV Carryover of Unallowed Expenses to 2016

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	