

2023 Form 8829 - Office in Home

For MFC

Part I

	2022	2023
1 Square feet of home used exclusively for business		<input type="text" value="3"/>
2 Total square feet of home		<input type="text" value="4"/>
<input type="text" value="5"/> Use the simplified method		

Day Care Facilities Only

1 Area used part-time for business		<input type="text" value="6"/>
4 Total hours used (day care facilities not used exclusively)		<input type="text" value="7"/>
5 Total hours available (default = 365 days x 24 hours = 8760)		<input type="text" value="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		<input type="text" value="9"/>

Part II

	DIRECTLY related to the home office		NOT DIRECTLY related to the home office		2022	2023	
	2022	2023	2022	2023			
8 Income from business						<input type="text" value="10"/>	
9 Casualty losses		<input type="text" value="11"/>		<input type="text" value="12"/>		<input type="text" value="31"/> Do not carry personal portion of interest & taxes to Schedule A.	
10 Deductible mortgage interest		<input type="text" value="13"/>		<input type="text" value="14"/>			
11 Real estate taxes		<input type="text" value="15"/>		<input type="text" value="16"/>			
16 Excess mortgage interest		<input type="text" value="17"/>		<input type="text" value="18"/>			
17 Excess real estate taxes		<input type="text" value="19"/>		<input type="text" value="20"/>			
18 Insurance		<input type="text" value="21"/>		<input type="text" value="22"/>			
19 Rent		<input type="text" value="23"/>		<input type="text" value="24"/>			
20 Repairs and maintenance		<input type="text" value="25"/>		<input type="text" value="26"/>			
21 Utilities		<input type="text" value="27"/>		<input type="text" value="28"/>			
22 Other expenses		<input type="text" value="29"/>		<input type="text" value="30"/>			
25 Carryover of operating expenses from 2022							<input type="text" value="32"/>
29 Excess casualty losses (see IRS instructions)							<input type="text" value="33"/>
31 Carryover of casualty and depreciation from 2022						<input type="text" value="34"/>	

Part III

	2022	2023
37 Smaller of basis or FMV <input type="text" value="35"/> Value of land		<input type="text" value="36"/>
41 Depreciation percentage		<input type="text" value="37"/>
or date placed in service (percentage will be automatic)		<input type="text" value="38"/>
Date taken out of service		<input type="text" value="39"/>
42 Depreciation allowable		<input type="text" value="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.

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