

Form **8829**Department of the Treasury
Internal Revenue Service (99)

Name(s) of proprietor(s)

Lynn

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

2015Attachment
Sequence No. **176**

Your social security number

482-22-2010

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	300
2	Total area of home	2	2,400
3	Divide line 1 by line 2. Enter the result as a percentage	3	12.50 %
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 hrs) (see instructions)	5	8,760
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	12.50 %

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). See instructions for columns (a) and (b) before completing lines 9-21.	8	-4,420
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	0
13	Multiply line 12, column (b) by line 7	13	1,150
14	Add line 12, column (a) and line 13	14	1,150
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	0
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	850
18	Rent	18	
19	Repairs and maintenance	19	400
20	Utilities	20	1,600
21	Other expenses (see instructions)	21	0
22	Add lines 16 through 21	22	0
23	Multiply line 22, column (b) by line 7	23	438
24	Carryover of prior year operating expenses (see instructions)	24	0
25	Add line 22, column (a), line 23, and line 24	25	438
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	0
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	0
28	Excess casualty losses (see instructions)	28	0
29	Depreciation of your home from line 41 below	29	477
30	Carryover of prior year excess casualty losses and depreciation (see instructions)	30	0
31	Add lines 28 through 30	31	477
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	0
33	Add lines 14, 26, and 32	33	1,150
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	34	0
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	1,150

Part III Depreciation of Your Home

36	Enter the smaller of your home's adjusted basis or its fair market value (see instr.)	36	175,000
37	Value of land included on line 36	37	26,250
38	Basis of building. Subtract line 37 from line 36	38	148,750
39	Business basis of building. Multiply line 38 by line 7	39	18,594
40	Depreciation percentage (see instructions)	40	2.5640 %
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	477

Part IV Carryover of Unallowed Expenses to 2016

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	438
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	477

KIA For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8829** (2015)