

Department of the Treasury

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.

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OMB No. 1545-1266
2004
Attachment

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Interna	al Revenue Service (99)	►	See se	parate instructio	ns.				Sequence No. 66
Name(s) of proprietor(s)							Your so	ocial security number	
Pa	rt Part of	Your Home Used for Busine	266						
				ly for day care	r for o	torago of invento	n (
1		rly and exclusively for business, i bles (see instructions)						1	
2		me						2	
2		line 2. Enter the result as a perc						3	
0		facilities not used exclusively					. –		
	-	ip lines 4–6 and enter the amo		-	-				
4	-	ed for day care during year by h			4		hr.		
5		for use during the year (366 days \times 24			5	8,784	hr.		
6		line 5. Enter the result as a deci	,	· · ·	6				
7	Business percen	tage. For day-care facilities not u	used e	xclusively for bu					
		result as a percentage). All othe	rs, ent	er the amount fr	om lir	ne 3		7	c
Pa	rt II Figure `	Your Allowable Deduction							
8		from Schedule C, line 29, plus any							
		own on Schedule D or Form 4797.	If more			-		8	
	completing lines	for columns (a) and (b) before 9-20.		(a) Direct expen	ses	(b) Indirect expense	ses		
9		(see instructions)	9				_		
10	Deductible mort	gage interest (see instructions)	10						
11		s (see instructions)	11						
12		and 11	12						
13		column (b) by line 7			13		-		
14		umn (a) and line 13						14	
15		om line 8. If zero or less, enter -0-	10				_	15	
16		e interest (see instructions)							
17									
18		ntenance							
19							-		
20		(see instructions)					-		
21		ough 20			22		-		
22	Multiply line 21,	column (b) by line 7					-		
23		erating expenses from 2003 Forr					- 1	24	
24 25		olumn (a), line 22, and line 23 . ting expenses. Enter the smalle					· -	25	
25 26		casualty losses and depreciation					· -	26	
20 27		losses (see instructions)					· F		
28		your home from Part III below .			28				
29		casualty losses and depreciation from 1			29				
30	Add lines 27 thr							30	
31		s casualty losses and depreciati						31	
32		, and 31						32	
33		ortion, if any, from lines 14 and 3						33	
34		ises for business use of your ho		-					
	and on Schedule C, line 30. If your home was used for more than one business, see instructions ►								
Pa		iation of Your Home							
35		er of your home's adjusted basis	or its	fair market valu	e (see	instructions) .		35	
36							· ⊢	36	
37		9. Subtract line 36 from line 35.					· ⊢	37	
38	Business basis of	of building. Multiply line 37 by lin	ne 7 .		• •		· –	38	c
39	Depreciation per	centage (see instructions)					· L	39	

ు		· · L	09	
4	10 Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 abo	ve	40	
	Part IV Carryover of Unallowed Expenses to 2005			
4	10 Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-		41	
4	12 Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-		42	

For Paperwork Reduction Act Notice, see page 4 of separate instructions.

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