

2022

1040

US

## Business Use of Home (Form 8829)

No. 

29

Please enter 2022 indirect expenses in full. Nonbusiness portion will carry to Schedule A.  
Business percentage will be applied to indirect expenses only.

## BUSINESS USE OF HOME

Form.....  
 Number of form (e.g., enter 2 for Schedule C number 2) .....  
 Business use area (square footage) .....  
 Total area of home (square footage) .....  
 Total hours facility used (for daycare facilities only) .....  
 Total hours available (if not 8,760) .....  
 Area of home included above used exclusively for daycare business, if any (sq ft) .....  
 % (.xx) or amount of gross income from home if not 100% (-1 if none) .....  
 % (.xx) or amount of expenses from home if not 100% (-1 if none) .....

2022 Amount

2021 Amount


## INDIRECT EXPENSES

NOTE: Indirect expenses are for keeping up and running your entire home.  
They benefit both the business and personal parts of your home.

Mortgage interest.....  
 Real estate taxes.....  
 Casualty losses.....  
 Insurance.....  
 Miscellaneous.....  
 Rent.....  
 Repairs and maintenance.....  
 Utilities.....  
 Excess mortgage interest.....  
 Excess real estate taxes.....  
 Other indirect expenses:



## DIRECT EXPENSES

NOTE: Direct expenses benefit only the business part of your home. They include  
painting or repairs made to specific areas or rooms used for business.

Mortgage interest.....  
 Real estate taxes.....  
 Casualty losses.....  
 Insurance.....  
 Miscellaneous.....  
 Rent.....  
 Repairs and maintenance.....  
 Utilities.....  
 Excess mortgage interest.....  
 Excess real estate taxes.....  
 Excess casualty losses.....  
 Allowable casualty losses.....  
 Other direct expenses:



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Vehicle Expenses (Form 2106) (cont.)

No. 

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Please enter all pertinent 2022 amounts. Last year's amounts are provided for your reference.

**VEHICLE INFORMATION**

1=vehicle used primarily by more than 5% owner .....  
 1=vehicle is available for off-duty personal use .....  
 1=no other vehicle is available for personal use .....  
 1=no evidence to support your deduction .....  
 1=no written evidence to support your deduction .....

2022 Amount

2021 Amount


**VEHICLE 1**

Description of vehicle .....  
 Date placed in service (m/d/y) .....  
 Total mileage (for the tax year) .....  
 Business mileage (1/1/22 - 6/30/22) .....  
 Business mileage (7/1/22 - 12/31/22) .....  
 Commuting mileage (for the tax year) .....  
 Average daily round-trip commute .....  
 Number of months of business use if changed from 100% personal use .....  
 Parking fees and tolls (business portion only) .....


## Actual expenses:

Gasoline, lube, oil .....  
 Repairs .....  
 Tires .....  
 Insurance .....  
 Miscellaneous .....  
 Auto license (other than personal property taxes) .....  
 Personal property taxes (based on car's value) .....  
 Interest (car loan) (for Schedule C, E & F) .....  
 Vehicle rent or lease payments .....  
 Inclusion amount (enter as positive) .....  
 Value of employer-provided vehicle on Form W-2 (2106) .....


**VEHICLE 2**

Description of vehicle .....  
 Date placed in service (m/d/y) .....  
 Total mileage (for the tax year) .....  
 Business mileage (1/1/22 - 6/30/22) .....  
 Business mileage (7/1/22 - 12/31/22) .....  
 Commuting mileage (for the tax year) .....  
 Average daily round-trip commute .....  
 Number of months of business use if changed from 100% personal use .....  
 Parking fees and tolls (business portion only) .....


## Actual expenses:

Gasoline, lube, oil .....  
 Repairs .....  
 Tires .....  
 Insurance .....  
 Miscellaneous .....  
 Auto license (other than personal property taxes) .....  
 Personal property taxes (based on car's value) .....  
 Interest (car loan) (for Schedule C, E and F) .....  
 Vehicle rent or lease payments .....  
 Inclusion amount (enter as positive) .....  
 Value of employer-provided vehicle on Form W-2 (2106) .....


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