**2024**

# 1040 US Business Use of Home (Form 8829)

**No. 29**

**Please enter 2024 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) . . . . . . . . . .

## 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:

**2024 Amount 2023 Amount**

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## 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. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

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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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**2024**

# 1040 US Employee/Vehicle Bus. Exp. (Form 2106)

**No. 30**

**Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.**

## GENERAL INFORMATION

Occupation, if different from Form 1040 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

Form. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

Number of form (1=first Schedule C, 2=second, etc.) . . . . . . . . . . . . . . . . . . . . . .

1=spouse. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

### 1=performance artist, 2=handicapped, 3=fee-basis government official . . . . . .

1=minister's expenses . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

## EMPLOYEE BUSINESS EXPENSES

Meal expenses in full . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

Reimbursements for meals not on W-2, box 1 . . . . . . . . . . . . . . . . . . . . . . . . . . . .

1=Department of Transportation (80% meal allowance) . . . . . . . . . . . . . . . . . . . . Local transportation (bus, taxi, train, etc.) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . Travel expenses while away from home overnight . . . . . . . . . . . . . . . . . . . . . . . . .

Reimbursements not included on Form W-2, box 1 . . . . . . . . . . . . . . . . . . . . . . . .

### Other business expenses:

**2024 Amount 2023 Amount**

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| **2024** | **1040** | **US** | **Vehicle Expenses (Form 2106) (cont.)** | **No.** | **30 p2** |
| **Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.**  **VEHICLE INFORMATION**  **2024 Amount 2023 Amount**  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 . . . . . . . . . . . . . . . . . . . . . . . . . .  **VEHICLE 1**  Description of vehicle . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  Date placed in service (m/d/y) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  Total mileage (for the tax year) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  Business mileage . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  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. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .  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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