

Form 8829 – Expenses for Business Use of Home – Due Diligence Worksheet

Name of sole proprietor:		SSN/EIN:
Principal Business Activity (what do they do):		
<ul style="list-style-type: none"> • <i>To use business use of home the taxpayer must have a designated area used exclusively for business.</i> • <i>There are exceptions for at home daycares. At home daycares may typically use their whole square footage with exceptions of unused bedrooms.</i> 		
Part I- Part of Your Home Used for Business		
Total square footage of the home:	Square footage of business area:	
Daycare Use Only		
Total hours facilities used:	Total hours facilities available:	
Part II- Expenses		
<i>Taxpayers must distinguish direct expenses from indirect expenses.</i>		
<p>Direct expenses are expenses solely for the business. Example: A phone line used only for business and never for personal use.</p> <p>Indirect expenses are expenses that are shared between business use and personal use. Example: Water, heat, electric, internet, etc.</p>		
Direct	Indirect	
Line 18 Insurance:	Line 18 Insurance:	
Line 19 Rent:	Line 19 Rent:	
Line 20 Repairs/maintenance:	Line 20 Repairs/maintenance:	
Utilities	Utilities	
Gas	Gas	
Water	Water	
Electric	Electric	
Internet	Internet	
Phone (landline)	Phone (landline)	
Satellite/TV	Satellite/TV	
Trash	Trash	
Line 21 Total Utilities:	Line 21 Total Utilities:	
Other (Please be specific)	Other (Please be specific)	

TAXPAYER SIGNATURE

DATE

I certify that all the above information is accurate to the best of my knowledge and that I have the records to substantiate my claims.