

DAY CARE OR OFFICE IN THE HOME EXPENSES

Please list the expenses for the following items so we can determine what your office in the home deduction will be.

☐ Elect to use Safe Harbor Deduction (\$1,500 maximum)

Mortgage Interest _____
Real Estate Taxes _____

Cost of Your Home _____
FMV of Your Home _____
Value of Land/Home _____
Basis of Home _____

Home Insurance _____
Home Repairs _____
Rent Paid for Home _____

Part of Home Used for Business

Utilities

Sq. ft. used for business _____
Total sq. ft. in home _____ = % _____

Electricity _____
Propane/Gas _____
Water/Sewer _____
Cable TV _____
Total Utilities _____

DAY CARE INFORMATION ONLY

**A. Total hours used for child care _____
B. Total hours for the year (2025) 8,760
% of hours used for business _____
**Add 1 hour for cleaning _____

TOTAL EXPENSES _____
x _____ %

TOTAL HOME EXPENSE _____

DAY CARE INFORMATION ONLY

MEALS FOR DAY CARE

_____ # Breakfast	x	\$1.66	\$ _____
_____ # A.M. Snacks	x	\$0.93	\$ _____
_____ # Lunches	x	\$3.15	\$ _____
_____ # P.M. Snacks	x	\$0.93	\$ _____
_____ # Suppers	x	\$3.15	\$ _____

TOTAL MEAL COST: \$ _____