

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	_____	Cost of Your Home	_____
Real Estate Taxes	_____	FMV of Your Home	_____
Home Insurance	_____	Value of Land/Home	_____
Home Repairs	_____	Basis of Home	_____
Rent Paid for Home	_____	<u>Part of Home Used for Business</u>	
<u>Utilities</u>	_____	# Sq. ft. used for business	_____
Electricity	_____	Total sq. ft. in home	_____ = % _____
Propane/Gas	_____		
Water/Sewer	_____		
Cable TV	_____		
Total Utilities	_____	<u>DAY CARE INFORMATION ONLY</u>	
TOTAL EXPENSES	_____	**A. Total hours used for child care	_____
	x	B. Total hours for the year (2025)	8,760
TOTAL HOME EXPENSE	_____	% of hours used for business	_____
		**Add 1 hour for cleaning	_____

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: \$				_____