

SPACE - TIME PERCENTAGE

Total square feet used for daycare.. _____ Square feet
 Divided by
 Total living area Square feet
 Equals the percentage of space used for business: %
 Total hours house is used for daycare: Hours
 Total hours available (24 hours * 365 days 8760 Hours
 (Leap year = 8784 hours)
 *Equals the percentage of time used for business: %

* If you use 100% of your home for daycare, use this percentage for all of your indirect expenses. If less than 100% of your house is used for daycare, multiply the time percentage by the percentage of your house used before calculating the indirect expenses.

INDIRECT EXPENSES DESCRIPTION	TOTAL 100%	SCHEDULE C DAYCARE ____ %	SCHEDULE A
Rent Expense			N/A
Property Taxes Expense			
Utilities			N/A
* Gas / Oil			N/A
* Electric			N/A
* Water / Sewer			N/A
* Refuse Service			N/A
Insurance			N/A
House Interest			
Other Interest			
Repairs & Maintenance			N/A
Depreciation Expense			N/A
* House			N/A
* Furniture and appliances			N/A
* Toys			N/A