



Michigan Office
 139 W. Lake Lansing Rd., Suite 120 • East Lansing, MI 48823
 Telephone: (800) 234-3287 • FAX: (517) 332-5543

Illinois Office
 4415 W. Harrison St., Suite 535 • Hillside, IL 60162
 Telephone: (800) 284-5273 • FAX: (708) 236-0872

www.acdkids.org

BUSINESS PERCENTAGE TIP-SHEET

Please use the following formula to easily determine your Business Percentage. Remember, you can also determine your business percentage by looking at your Form 8829, line 7 from your most recent tax return.

Business Percentage is determined by multiplying your Time and Space Percentage. This form is for convenience only and is not required to be returned to the Association for Child Development.

SPACE PERCENTAGE:

1. Determine how many rooms are in your home. _____
2. Determine how many rooms in your home are used for business. _____
3. Divide Line 2 by Line 1 to determine your space percentage. _____ %
 Space Percentage

TIME PERCENTAGE:

4. Determine how many hours are worked in a day. _____
5. Determine how many days are worked in a week. _____
6. Determine how many weeks are worked in a year. _____
7. Multiply Line 4, Line 5 and Line 6 together. _____
8. Divide Line 7 by 8,760. _____ %
 Time Percentage

BUSINESS PERCENTAGE:

Multiply your Space Percentage and your Time Percentage to calculate your Business Percentage. This amount is used to determine your expenses for in-direct expenditure.

_____ %
 Business Percentage

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