



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 230 • Hillside, IL 60162
 Telephone: (800) 284-5273 • FAX: (708) 236-0872

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 Percentage 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 an in-direct expenditure.

_____ %
 Business percentage

"Educating parents and caregivers about nutrition to promote the development of children and establish healthy eating habits to last a lifetime."

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA. Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotape, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English. To file a program complaint of discrimination, complete the [USDA Program Discrimination Complaint Form](http://www.ascr.usda.gov/complaint_filing_cust.html), (AD-3027) found online at: http://www.ascr.usda.gov/complaint_filing_cust.html, and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov. This institution is an equal opportunity provider. (11/2015)