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*The National Center for the
Business of Family Child Care*

Exclusive Use Rooms and the Time-Space Percentage

Exclusive use means a room is not used for personal use
in the evenings or on weekends.

Family child care providers who use one or more rooms in their home
exclusively for their business should use this formula:

$$\begin{array}{rclcl} \text{Space Percent of} & & + & \text{Time/Space Percentage} & = & \text{Time/Space Percentage} \\ \text{exclusive use rooms} & & & \text{of rest of home} & & \text{of entire home} \end{array}$$

Let's use an example of a home with 2,000 square feet: one room of 100 square feet used 100% for business and the remaining 1,900 square feet used regularly for business use and personal use. The Time percent is 30%.

Step One: Divide the square feet of the exclusive use space by the total square feet.

$$\frac{100}{2,000} = 5\% \text{ Space for exclusive use space}$$

Step Two: Divide the square feet of the space used for regular business use by the total square feet.

$$\frac{1,900}{2,000} = 95\% \text{ Space for rest of home}$$

Step Three: Multiply the percent from Step Two by the Time percent.

$$95\% \times 30\% = 28.5\% \text{ Time-Space Percentage for rest of home}$$

Step Four: Add the percent from Step One with the percent from Step Three.

$$5\% + 28.5\% = 33.5\% \text{ Time-Space Percentage for entire home}$$

Notice that without this formula for an exclusive use room the Time-Space percentage would have been only 30% (30% Time x 100% Space). See instructions to Form 8829 Expenses for Business Use of Your Home or the latest *Family Child Care Tax Workbook and Organizer*, by Tom Copeland, Redleaf Press 1-800-423-8309. **Call 1-800-423-8309 for a catalog from Redleaf Press.**