

Building Safe Harbor Election for Small Taxpayers

Entity Name: _____

Tax Year: _____

Year	Receipts
201__	
201__	
201__	
Total	
Average	

Building Description <small>(List all buildings regardless of unadjusted basis)</small>	Unadjusted basis (Safe Harbor only applies to buildings under \$1,000,000)	Annual Safe Harbor cost limit <small>(Lesser of \$10,000 or 2% of unadjusted basis)</small>	Actual amounts spent on building			Amount deducted under safe harbor election
			Repairs and Maintenance	Improvements	Total paid	
Total Expenditures	 	 				