



Day Care Providers

Use this form to summarize and organize your tax-deductible business expenses. In order to deduct expenses in your trade or business, you must show that the expenses are "ordinary and necessary." An ordinary expense is one, which is customary in your particular line of work. A necessary expense is one, which is appropriate, but not necessarily essential in your business. The application of these terms to you relies heavily on the "facts and circumstances" of your unique situation. A business expense deduction must also take into account any reimbursement you have received, or could have received for that expense from your employer or another source.

AUTO Travel:

Continuing Education (mi.)	
Field Trips (mi.)	
School - Pickup & Delivery (mi.)	
Shopping - Food & Supplies (mi.)	
Parking	
Tolls	
Other: _____	
Other: _____	

CAPITAL Purchases:

Car Seats	
Cribs	
High Chairs	
Jungle Gym	
Slides	
Swings	
Other: _____	
Other: _____	

Allocated Expenses*: (Read Instruction on opposite page)	Direct	Indirect
Dishwasher		
Dryer		
Fencing		
Refrigerator		
Television		
VCR		
Washer		
Other: _____		
Other: _____		
Other: _____		
Other: _____		

SUPPLIES & Expenses:

Advertising	
Arts & Crafts Materials	
Bond	
Books - Children's	
Bottles - Baby	
Child-proofing Devices	
Cleaning Supplies	
Continuing Education (care provider)	
CPR Training	
Diapers	
Educational Toys	
First Aid Supplies	
Food	
Formula	
Insurance - Business	
Laundry	
Laundry Supplies	
Legal & Professional Services	
License	
Office Supplies	
Paper	
Party Supplies	
Payroll	
Repairs	
Replacements	
Tax - Business	
Tax - Payroll	
Tax Preparation	
Telephone	
Tickets, Fees etc. - Field Trips	
Toilet Paper	
Toys	
Video Rentals	
Other: _____	

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BUSINESS Use Of Home:

Total Square Feet of Home		
Business Area of Home		
Business Hours (total for year)		
Home Mortgage Interest		
Property Taxes		
Insurance		
Rents		
Allocated Expenses* : (Read Instruction on opposite page)	Direct	Indirect
Cleaning Service		
Gardener		
Maintenance		
Painting		
Pool Service		
Pool Supplies		
Repairs - Exterior		
Repairs - Interior		
Repairs - Yard, Fence etc.		
Trash Service		
Utilities - Cable		
Electric		
Gas		
Water		
Other: _____		
Other: _____		
Other: _____		
Other: _____		
Other: _____		
Other: _____		
Other: _____		