



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: _____ | |

