



# Tax Deductions for Daycare Professionals

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.

Capital Purchases		
Car Seats		
Cribs, High Chairs		
Jungle Gym		
Slides, Swings		
Other _____		
Allocated Expenses (See Inst)	Direct	Indirect
Dishwasher		
Dryer		
Fencing		
Refrigerator		
Television		
VCR		
Washer		
Other _____		

Auto Travel	
Continuing Education	
Field Trips (mi)	
School ñ Pickup & Delivery (mi)	
Shopping ñ Food & Supplies (mi)	
Parking	
Tolls	
Other _____	

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: (See Inst)	Direct	Indirect
Cleaning Service		
Gardener		
Maintenance		
Painting		
Pool Service - Supplies		
Repairs ñ Exterior		
Repairs ñ Interior		
Trash Service		
Utilities - Cable		
Electric		
Gas		
Water		
Other _____		

Supplies & Expenses	
Advertising	
Arts & Crafts	
Bond	
Books ñ Childrenís	
Bottles ñ Baby	
Child Proofing Devices	
Cleaning Supplies	
Continuing Education (Care Prov)	
CPR Training	
Diapers	
Educational Toys	
First Aid Supplies	
Food, Formula, etc.	
Insurance ñ Business	
Laundry and Supplies	
Legal & Professional Services	
License	
Office Supplies	
Paper ñ Toilet	
Party Supplies	
Payroll	
Repairs & Replacements	
Tax ñ Business	
Tax ñ Payroll	
Telephone	
Tickets, Fees, etc. ñ Field trips	
Toys	
Video Rentals	
Other _____	

