

Day Care Provider Business Expenses

Business Name: _____

Tax Year: _____

You can deduct **job necessary** expenses on your income tax return. These are the ordinary and necessary "out-of-pocket" costs that relate directly to earning the wages that are taxable. To be deductible, these expenses must be both ordinary and necessary. An **ordinary expense** is one that is common and accepted in your field of business, trade, or profession. A **necessary expense** is one that is helpful and appropriate for your business, trade, or profession. An expense does not have to be indispensable to be considered necessary.

Ordinary Supplies	Amount	Income	Amount
Advertising		Day Care Fees	
Books and Magazines		Number of Children	
Business Tax		Other Fees Charged	
Child Proofing Devices			
Continuing Education (child care)			
CPR Training			
Field Trips (tickets, fees)			
Food and Snacks			
Insurance: Bond			
Insurance: Business			
Insurance: Liability			
Licenses			
Professional Fees			
Repairs			
Replacements			
Salaries and Wages			
Supplies			
Taxes: Payroll			
Telephone			
Toys			
Video Rentals			
Other:			
Other:			
Other:			
Other:			
Other:			
Vehicle & Travel			
Total Miles for Year			
Business Miles for Year			
Finance Charges			
Gas & Oil			
Insurance			
Lease Payments			
Misc			
Registration			
Repairs			
		Equipment Purchased During the Year	
		Daycare Furniture	
		Cell Phone, other communication devices	
		Outdoor Play Structure Equipment	
		Electronics	
		Appliances	
		Business Use of Home	
		Total Square Feet of Home	
		Business Area of Home	
		Business Hours (Total for Year)	
		Home Mortgage Interest	
		Property Taxes	
		Rent	
		Allocated Expenses (based on business use %)	
		Cleaning Service	
		Gardner	
		Home Owners Association	
		Maintenance and Supplies	
		Repairs	
		Utilities	
		Notes or Additional Information	

Accounting & Tax Services, Inc.
 Jennifer Rau, CPA, EA
 6118 Canyon Rim Ct
 Rocklin, CA 95765

Email: Jrau@TaxesDone4you.com
 Office: (916)540-6809
 Fax: (707)429-2229