

Tax Deduction Check List: DAY CARE PROVIDERS

This sheet is to help you organize your employment-related deductible expenses. In order for an expense to be deductible, it must be considered an "ordinary and necessary" expense required by your employer and not reimbursed. If you are self-employed, then the standard is only "ordinary and necessary." Do not include expenses for which you've been reimbursed, expect to be reimbursed, or would be reimbursed if you asked your employer for it.

Travel – Auto (In Miles, Per Year)

To pick up / return children (Miles): _____
 Field trips: _____
 Continuing education: _____
 Shopping: _____
 Interviews, Other: _____
 Tolls and parking: \$ _____
 (Please also complete our auto usage organizer)

Professional

Certification fees \$ _____
 CPR training \$ _____
 Bonding \$ _____
 License \$ _____
 Liability insurance \$ _____
 Prof group dues \$ _____
 Professional training \$ _____
 Taxes, Business \$ _____
 Other: _____

General Business Expenses

Advertising \$ _____
 Accounting/tax prep \$ _____
 Bank charges \$ _____
 Cards, letterhead \$ _____
 Legal/professional \$ _____
 Office supplies \$ _____
 Postage / shipping \$ _____
 Payroll \$ _____
 Payroll taxes \$ _____
 Telephone (2nd line in home) \$ _____

Business Use of Home

Please print out and complete the Clarity Tax Service Business Use of Home Organizer. Day care providers are routinely able to take significant deductions for the use of their home as the location of their child care or adult care businesses.

Equipment Purchases

Answering machine \$ _____
 Car seats \$ _____
 Computer & printer \$ _____
 Software \$ _____
 Cribs, children's beds \$ _____
 High chairs \$ _____
 Outdoor fixed toys \$ _____
 Fences / yard safety \$ _____
 Large appliances used ONLY for business \$ _____
 Television, DVD used ONLY for business \$ _____

Supplies

Art & craft supplies \$ _____
 Children's books \$ _____
 Bottles, baby \$ _____
 Plates, flatware \$ _____
 Child protective devices \$ _____
 First aid supplies \$ _____
 Food and formula \$ _____
 Laundry supplies \$ _____
 Cleaning supplies \$ _____
 Paper, toilet & napkins \$ _____
 Party supplies \$ _____
 Toys, educational toys \$ _____
 DVDs, tapes, recordings \$ _____
 Tickets, etc. (field trips) \$ _____
 Repairs \$ _____
 Website & internet svc. \$ _____

Other: _____

