



Day Care Provider Deductions

ORDINARY SUPPLIES

Advertising
Auto Expenses
Books/Magazines
Business Tax
Cell Phone
Child Proofing Devices
Continuing Education (child care)
CPR Training
Food/Snacks
Insurance – Bond/Liability/Business
Lawncare
License/Permits
Payroll – Wage/Taxes
Professional Fees – Legal/Tax Prep
Supplies:

- Laundry
- Office
- Field Trips
- Toys
- Bottles/Diapers

MAJOR PURCHASES

- Subject to Business % Rules

Car Seats
Cribs
High Chairs
Riding Equipment
Swing Set/Slides
Computer Equipment
Dishwasher
Washer/Dryer
Fencing
Refrigerator
TV
DVD Player

BUSINESS USE OF HOME

Cleaning Services
Maintenance and Repairs
Mortgage Interest
Real Estate Taxes
Rent
Utilities (including cable and internet)