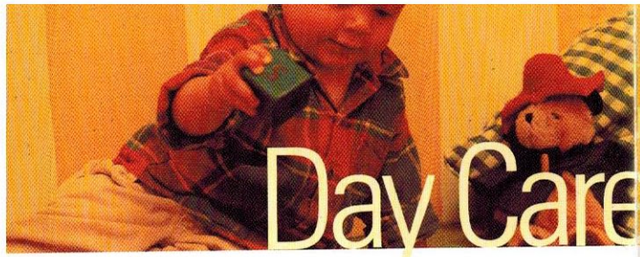

Tax Deductions for: Day Care Providers

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 that is customary in your particular line of work. A necessary expense is one that 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.

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:	

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*: (Read Instruction on opposite page)	Direct	Indirect
Cleaning Service		
Gardener		
Maintenance		
Painting		
Pool Service		
Pool Supplies		
Repairs - Exterior		
Repairs - Interior		
Repairs - Yard, Fence etc.		
Trash Service		
Utilities - Cable		
Electric		
Gas		
Water		
Other:		
Other:		
Other:		
Other:		
Other:		
Other:		
Other:		