



MG Peterson Consulting PLC
 www.cpaarizona.com

Day Care Provider

Auto Travel:		In Miles
	Continuing Education	
	Field Trips	
	Parking	
	School-Pickup & Delivery	
	Shopping-Food & Supplies	
	Tolls	
	Other:	
	Other:	
Total Auto Travel:		

Make/Model of vehicle:

Year:

Date started using:

Business Use of Home:	Is the area used for any other business?	
	Business Area of Home	
	Business Hours (total for year)	
	Home Mortgage Interest	
	Insurance	
	Property	
	Rents	
	Total Square Feet of Home	

Allocated Expenses*	(Read words under this section for understanding)	Direct	Indirect
	Cleaning Service		
	Gardener		
	Maintenance		
	Painting		
	Pool Service		
	Pool Supplies		
	Repairs-Exterior		
	Repairs-Interior		
	Repairs-Yard, Fence etc.		
	Trash Service		
	Utilities-Cable		
	Utilities-Electric		
	Utilities-Gas		
	Utilities-Water		
	Utilities-Other:		

	Utilities-Other:		
	Other:		
	Other:		
	Other:		
	Other:		
	Total:		

*Normally, the expenses you incur (other than home mortgage interest, taxes or casualty losses) related to your personal home are not deductible. However, when you regularly use your home for licensed day care, a portion of the cost of your home upkeep can be deductible. The deductible amount depends on both the number of square feet you use for day care AND the amount of time you routinely use various rooms of your home in the day care business. Enter expenses incurred for the entire home (e.g., utilities) into the INDIRECT column and expenses incurred specifically and solely for the day care business into the DIRECT column.

Capital Purchases:		
	Car Seats	
	Cribs	
	High Chairs	
	Jungle Gym	
	Slides	
	Swings	
	Other:	
	Other:	
	Total Capital	

Allocated Expenses*	(Read words under this section for understanding)	Direct	Indirect
Date:			
	Dishwasher		
	Dryer		
	Fencing		
	Refrigerator		
	Television		
	VCR		
	Washer		
	Other:		
	Other:		
	Other:		
	Other:		
	Total:		

*Capital purchases for day care use may be so-called "capital items." These items must be deducted on your tax return using different rules than are used for supplies and expenses. Capital items are those that normally last more than one year and cost more than \$100 - typical examples would be cribs, playground equipment etc. Be sure to keep receipts for these items separate from receipts for general supplies.

Supplies & Expenses		
Notes:		
	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:	
	Other:	
	Total Supplies:	