

Day Care Income and Expense Worksheet (Continued)

Food – A standard food allowance may be claimed in lieu of actual food costs. List below the number of meals served in each category not including meals for you or members of your household.

_____ Breakfast _____ Lunch _____ Dinner _____ Snacks

Business Expenses

Advertising (ads, business cards, tee shirts, signs)		Rents – Building (if day care not in home)	
Bank Charges (business account – cost of checks/service charge)		Toy Rental (day care use only)	
Clothes/Diapers (used for day care children only)		VCR/Movie Rental (day care use only)	
Dues and Publications		Supplies (cleaning supplies/handsoap etc.)	
Education		Taxes – Real Estate (if day care not in home)	
Food – (amount spent only on day care or see page 1)		Travel and Entertainment	
Cost of Meals Purchased in Restaurants		Telephone – Business Line Cost*	
Gifts (for day care children and employees)		Telephone - Long distance and extra phone options for day care.*	
Legal and Professional Services		Uniforms – Furnished to employees and yourself	
Office Supplies		Other Expenses (please list):	
Postage (Stamps, UPS, etc.)			
Wages			

*Personal base phone line costs are not considered deductible. The cost of an additional line, or long distance specifically associated to the day care is deductible as well as special services such as call waiting, voice mail, etc.

Auto Expense – Please complete enclosed worksheet

Auto expense mileage deductions can be taken for day care meetings, shopping for groceries, shopping for supplies, banking, taking children to events, or transporting children to or from their homes.

Please use the attached **Vehicle Expense** form to document your auto expenses.