

ORDINARY SUPPLIES
Advertising
Book & Magazines
Business Tax
Child Proofing Devices
Continuing Education (child care)
CPR Training
Food & Snacks
Insurance: Bond
Insurance: Business
Insurance: Liability
License & Permits
Payroll: Wages
Payroll: Taxes
Professional Fees: Legal
Professional Fees: Tax Preparation
Repairs
Replacements
Supplies: Art
Supplies: Bottles,Formula,Diapers
Supplies: Cleaning
Supplies: Household
Supplies: Laundry
Supplies: Office
Supplies: Party
Telephone: Cell
Telephone: House
Telephone: Pager
Tickets, Fees, ect.-Field Trips
Toys
Video Rentals

MAJOR PURCHASES
Car Seats
Cribs
High Chairs
Riding Equipment
Swing Set/Slides

PURCHASES (SUBJECT TO % OF BUSINESS USE)
Computer Equipment
Dishwasher
Washer/Dryer
Refrigerator
Television/VCR

BUSINESS USE OF HOME (SUBJECT TO % OF BUSINESS USE)
Home Mortgage Interest
Property taxes
Insurance
Rents

ALLOCATED EXPENSES (SUBJECT TO % OF BUSINESS USE)
Cleaning Service/Gardening
Maintenance & Repairs
Pool Service & Supplies
Utilities : Cable
Utilities : Water, Gas, Electric, Trash

VEHICLE & TRAVEL
See Vehicle, Travel & Entertainment Worksheet

FYI: IRS requires business owners to keep records of income and expenses and to have supporting information for every line on the return. You must keep your records as long as they may be needed to prove the income or deductions on a tax return. You can choose any recordkeeping system that suites your business. Please don't hesitate to contact us to review your recordkeeping system.