



## Common Family Child Care Business Deductions

Family child care providers are entitled to deduct as a business expense all items that are “ordinary and necessary” in their business. Such items could include:

### Outdoors

Lawn mower, rake, garbage bag to put leaves in, garden hose, trees, fence, repairing driveway, paint outside of house, new siding, snow shovel, snow blower, lawn care service, etc.

### Living Room

Curtains, shades, blinds, rug, couch, chair, lamp, end table, bookcase, pictures on the wall, television, ceiling fans, window, piano, etc.

### Kitchen

Pots and pans, silverware, dishes, cups, toaster, microwave, refrigerator, blender, utensils, stove, dishwasher, garbage disposal repair, garbage bags, Tupperware, table, chairs, etc.

### Bathroom

Towels, washcloth, soap, toilet paper, light bulbs, rug, toothpaste, toothbrush, bathroom scale, etc.

### Bedroom

Bed, bedding, pillows, rug, radio, dresser, lamp, end table, pictures on the wall, etc.

### Playroom

Toys, children’s furniture, rug, window air conditioner, television, DVD player, DVDs, rocking chair, stroller, etc.

### Office

Computer, copier, desk, chair, file cabinet, carpet, etc.

### Garage/Basement

Tools, holiday ornaments, freezer, garbage can, toys, washer, dryer, grill, etc.

An item is only deductible if it is actually used in the business. Not all expenses are deductible for every provider.

This handout was produced by Think Small ([www.thinksmall.org](http://www.thinksmall.org)). For additional family child care business publications, contact Think Small’s publishing division, Redleaf Press, at 800-423-8309 or visit [www.redleafpress.org](http://www.redleafpress.org).