

## Tax Deductions for Care Home

*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 & circumstances" of your unique situation.*

<b>Capital Purchases</b>	
ADA Improvements	
Air Conditioning/Heater	
Curb Ramps	
Dishwasher	
Fencing	
Furniture	
Oven	
Refrigerator/Freezer	
Television	
Washer/Dryer	
Others:	
<b>Facilities Expenses</b>	
Rent	
Insurance	
Cleaning Service	
Gardening/Landscaping	
Maintenance	
Painting	
Pool Service	
Repairs - Exterior	
Repairs - Interior	
Repairs - Yard, Fence, etc.	
Utilities - Cable & Internet	
Electric	
Gas	
Water	
Garbage	
Others:	

<b>Operating Expenses</b>	
Advertising	
Arts & Crafts Materials	
Auto Expenses - Gas & Oil	
Auto Expenses - Parking & Toll Fees	
Auto Expenses - Repairs & Maint	
Bank Charges	
Bathroom Supplies	
Bond	
Books	
Cleaning Supplies	
Continuing Education	
CPR Training	
Dues and Subscription	
First Aid Supplies	
Food/Groceries	
Gifts	
Independent Contractor	
Insurance - Business	
Laundry/Dry Cleaning / Supplies	
Legal & Professional Services	
Licenses & Permits	
Meals	
Office Supplies	
Payroll - Salaries & Wages	
Payroll - Taxes	
Postage	
Referral Fees	
Security	
Tax - State and City	
Telephone(2nd line)	
Tools	
Training and Seminars	
Travel	
Uniforms	
Others:	

To the best of my knowledge, all the information contained within this document is true, correct and complete.

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Signature

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Date