

# Tom Copland – Taking Care Of Business

THE NATION'S LEADING EXPERT ON THE BUSINESS  
OF FAMILY CHILD CARE

## What's Deductible During Fall Cleanup?

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Despite the hottest year on record, winter is coming.

Time for fall cleanup, inside and out. What's deductible as you prepare for the winter?

Family child care providers can deduct all "ordinary and necessary" expenses for their business. Because you are in the business of providing a home learning environment for children, this includes expenses associated with cleaning, repairing and maintaining your home.



Here are some examples of deductions you might have this fall:

- Tree trimming (removal)
- Paying a recycling organization to haul away old appliances, computers, etc.
- Lawn mower (repair, gas)
- Snow blower (repair, snow shovel, snow removal service)
- Rake, garbage bags to put leaves in
- Lawn fertilizer
- Carpet cleaning service (rental of equipment)
- Furnace cleaning (repairs)
- Paying a window washer
- Gutter cleaning
- Storm window repair
- Mulch, ground cover
- Wheelbarrow, shovel
- Garage shelves
- Cleaning supplies (paper towels, sponges, mop, vacuum cleaner, bathroom cleaners, floor cleaner, furniture polish, garbage can, steam cleaner, etc.)

Since these items are probably used by both your business and your family, you must multiply the cost by your Time-Space Percentage before deducting it.

If you give your used clothing and other household items to Goodwill or the Salvation Army or some other charity, you cannot claim this as a business expense. However, you can deduct the value of the items as a charitable contribution on your personal tax return. See my article: "Is Your Donation to Goodwill Deductible?" See also my article: "How to Determine the Value of Your Donated Items to Salvation Army, Goodwill, etc."

What other expenses do you have for your fall cleaning?

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