

## **FAMILY DAY CARERS – GENERAL DEDUCTIONS**

Advertising  
Accounting fees, as well as travel to your accountant, software programs you use  
Austar (apportioned for business use)  
Bank fees  
Books and magazines for children  
Cleaning (e.g. carpet cleaning, window cleaning, washing and cleaning chemicals)  
Consumables (e.g. paper towel, gloves, wipes, bin liners, first-aid supplies, soap, toilet paper, tissues, craft equipment etc)  
Courses/conferences/self education, as well as travel to any meetings/courses and any meals  
Depreciation (on fixtures in your house such as carpets, as well as furniture and electrical equipment)  
Electricity/gas (apportioned for business use)  
Food & drink  
Furniture/whitegoods/electronic equipment (apportioned for business use)  
Equipment  
Gardening (e.g. cleaning paths, replacing plants, repairing/maintaining lawns)  
Gifts to children/families  
Insurance (house and contents – apportioned, personal insurance, sickness & accident)  
Internet  
Lease fees (for any equipment you lease e.g. television, motor vehicle)  
Linen (including washing, either at Commissioner's rate or actual cost method)  
Memberships  
Motor vehicle expenses  
Mortgage interest  
Pest control  
Playground equipment  
Pool maintenance and chemicals (as this is a safety requirement)  
Postage & stationery  
Protective gear (e.g. gloves, sunglasses, sunscreen)  
Rates/rent  
Reference books  
Repairs & maintenance (of equipment, your house/unit, fences, driveways, paths, gardens etc)  
Safety equipment (e.g. toddler gates, drawer stoppers, electrical outlet plugs)  
Scheme charges  
Storage  
Subcontractors (e.g. relief carers, cleaners)  
Superannuation contributions  
Telephone  
Toys  
Travel expenses (e.g. to playgroups, to do the groceries etc)  
Water