



Family Child Care Record-Keeping Guide, Ninth Edition (Redleaf Business Series)

Tom Copeland JD

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For home-based family child care (daycare) providers, taking care of the children is only half of the job. The other half is taking care of the business—tracking expenses, being profitable, filing taxes, and meeting government requirements. This resource covers everything family child care providers need to keep accurate business records. If a family child care provider pays close attention to the recommendations in this book, he or she will be able to claim the maximum allowable deductions and pay the lowest possible federal taxes.

Since the previous edition of *Family Child Care Record-Keeping Guide*, Congress and the IRS have made many changes to tax rules that affect family child care providers. There have been changes in depreciation rules, adjustments to food and mileage rates, and clarifications on how to calculate the Time-Space percentage. Author Tom Copeland has been involved in many IRS audits and represented providers in several Tax Court cases that have also clarified numerous rules. Further necessitating this ninth edition, the IRS issued two significant new rules in 2013. These updates, new rules, and clarifications are detailed in this book; all of the information is applicable to child care providers in every state, regardless of local regulations.

Tom Copeland, JD, is a writer, trainer, lawyer, and consultant focusing on family child care business issues. He has conducted record-keeping, tax preparation, and business workshops for family child care providers across the country since 1981.

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