DAY CARE INCOME and I						
YOUR NAME						
NAME OF DAY CARE BUSINESS						
ADDRESS (if different than your residen	ce)	· · · · · · · · · · · · · · · · · · ·				
How many months was this business in o	peration du	ring the yea	ar? 12 Months 🔲 <i>or</i> From To			
Were you still in business on December :			YES NO			
	▼!	DAY CAR	RE INCOME V			
INCOME DIRECTLY FROM PARENTS			FOOD PROGRAM PAYMENTS			
PAYMENTS FROM GOVERNMENT AGENCIES			Total received			
CASH GIFTS FROM PARENTS			Amount for your children			
SALES OF EQUIPMENT USED FOR DAY CARE AND			Amount for others			
DEDUCTED IN THE PAST			Other Income			
DEFICE IN HOME (if licensed or not rec	uirad ta bal		If your work hours are irregular, you may claim the hours that you			
FFICE IN HOME (if licensed, or not required to be) Date Home Acquired			advertise as business hours as long as you actually care for children			
Total Cost			all of those hours at least some days during the year.			
Cost of Land	-		Keep a daily log with "Time In" and "Time Out" entries.			
			In addition to the hours spent on Day Care, you may claim the tin spent on Day Care related jobs such as:			
Cost of Improvements			,			
Square Footage of Home			cleaning up after children			
Square Footage Used for Day Care (regularly)						
Square Footage Used for Day Care (exclusively)	e Used for Day Care (exclusively)		food preparation			
	100%		record keeping			
HOME RELATED EXPENSES	Day Care	Partial				
Real Estate Taxes			planning and preparation			
Mortgage Interest			allow for est \			
Casualty Loss			other (specify)			
Electricity						
Heat						
Insurance - General Policy						
Insurance - Day Care Rider			DAY CARE In the second			
Repairs/Maintenance			DAY CARE hours per day			
Water/Sewer/Garbage/Cable TV			Number of days during the year when			
Rent Paid - if you are a renter			children were in your care			
Other (specify)			If hours vary, total of hours for Year			
f you operated your day care business out of	more than o	ne location	IN CASE OF AN AUDIT, THESE RECORDS WILL BE REQUIRED.			
call for additional worksheet.	more than o	ne location,	Websited Strateging The Service Strateging Strateging Strategy			
AUTO EXPENSE: Keep records of mileago	e for Day Ca	re meetings	, shopping trips for FOOD			
supplies, banking, education, taking children If you take expense on mileage basis complete lin						
Year & Make of Auto (Bring in purchase/sale	Your total grocery bill (in an audit, you must- prove a reasonable amount spent for personal.					
2. Date Purchased: Month, Date, Year	Amount spent on Day Care					
3. Ending Odometer Reading: December 31	IRS has used the federal food program allowance to determine					
 Beginning Odometer Reading: January 1 Total Miles Driven: Line 3 less Line 4 	cost of food provided to the children. List below the number of					
6. Total Day Care Miles in Line 5 (do you have	all meals served during year in your home, not just those reimbursed - plus cost of meals purchased in a restaurant, etc.					
7. Daily Round Trip Miles (if Day Care not in yo	BREAKFAST Total Count					
8. Parking and Tolls	LUNCHES Total Count					
9. Licenses and Taxes (Not Sales Tax)	DINNERS Total Count					
 Interest [continue below if you take actual ex Gasoline, oil, lube, repairs, tires, batteries, in 	MORNING SNACKS Total Count					
12. Lease (fair market value at time of lease \$			AFTERNOON SNACKS Total Count Cost of Meals Purchased in Restaurant			
13. Other						

DAY CARE BUSINESS EXPENSES (continued)

ADVEDTICAL CO	MOTION, November 2-1-			IONE.			
ADVERTISING/PROMOTION: Newspaper ads, business cards, Day Care t-shirts/sweatshirts, etc.				UTILITIES & TELEPHONE:			
AUTO EXPENSE (see other side)			· · · · · · · · · · · · · · · · · · ·	Telephone (business line - if you have one)			
EMPLOYEE BENEFITS: Health insurance purchased				Personal phone (base phone cost not deductible)			
for employees INSURANCE: Business Liability				Extra extension (phone options for Day Care)			
				costs for Day Care			
l	on items used for day care	only	WAGES (bring yo	ur copy of W-2s/941s if the	y have		
	Paid to financial institution			spouse (subject to payroll	tax)		
1	Day Care only credit card			under 18 (not subject to So	c.Sec. &		
LEGAL & PROFES accountant fees	SIONAL: Day Care only atto	orney or	Medicare Other wa	ges			
OFFICE SUPPLIES: Postage, stationery, pens, pencils, small office equipment, holiday or birthday cards, Day Care record books, calendars			only - cost of print	BANK CHARGES/OVERDRAFTS: Business account only - cost of printed checks, service charges. CLOTHES: For Day Care children - caps, mittens,			
	S: for employees		diapers, etc.				
			DUES & PUBLICAT	DUES & PUBLICATIONS: Day Care license, assn.			
i —	lding (if Day Care not in hor	ne)	dues, Day Care m	dues, Day Care magazines for you or children. EDUCATION: Workshop registration, books, supplies			
	/ rental			<u> </u>	s, supplies		
	eos / DVDs		11	FOOD: (see other side)			
REPAIRS and MA				GIFTS: For Day Care children and true employees – holiday, birthday, etc.			
SUPPLIES:	SUPPLIES: Household cleaning supplies, hand soap, tissues, paper towels, paper Day Care Shared			LAUNDRY & CLEANING: Professional cleaning of			
cups, plates, disposable cutlery, etc.			furniture, carpetin	furniture, carpeting, drapes: only a percentage will			
			be allowed unless	you can show that Day	Care was		
	Activity or children's supplies, toys, crayons, craft items.	games,	100% responsible Directly rel	ated to Day Care			
TAXES: Real				Partially related to Day Care			
	Payroll (your share Soc. Sec., Medicare)			UNIFORMS: Furnished to employees and for yourself.			
		edicare)	OTHER EXPENSE	S (not listed elsewhere)			
i	al unemployment						
	unemployment						
	ERTAINMENT: Costs for er	ntertain-					
1	ment of parents, tickets to events, etc. DOCUMENT WHO, WHEN, WHY						
·			ES and IMPROV	3)			
Item Purchased	Date Purchased	Cost	I Item Purchased	Date of Purchase	Cost		
Purchaseu	Fulchaseu	COST	1 dichased	1 dichase	0031		
	CUECK LACT	VEAD'S DEDDECIATION	 N FORM TO SEE IF ALL I	TEMS ARE CURRENT			
corporations) for business, require	ts of \$600.00 or more parent, interest, or services reinformation returns to be finally can be \$150 each recip	aid to individuals (no endered to you in you iled by payer.	ot - You are requir you with his/he		recipient does not furnish r.		
Name				Amount	Purpose of Payment		
		· · · · · · · · · · · · · · · · · · ·					