

**2016 TAX ORGANIZER SCHEDULE FOR DAYCARES**

Daycare Name: \_\_\_\_\_  
 (or put your name if you do not have a separate business name)

Daycare Address: \_\_\_\_\_  
 (or put your home address if you do not have a separate business address)

Tax ID Number: \_\_\_\_\_ (please mark N/A if you do not have a tax ID number)

What date did you begin daycare? \_\_\_\_\_ What date did you become licensed? \_\_\_\_\_

Does your business have any employees? \_\_\_\_ Yes \_\_\_\_ No

If yes, did you file all required quarterly & yearly payroll tax returns? \_\_\_\_ Yes \_\_\_\_ No

Did you make any payments in 2016 that would require you to file Form(s) 1099? \_\_\_\_ Yes \_\_\_\_ No

If yes, did you or will you file all required Forms 1099? \_\_\_\_ Yes \_\_\_\_ No

Please list below date & amount of any quarterly tax payments you made to the IRS or the state.

Federal		State	
<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>
\$ _____	_____	\$ _____	_____
\$ _____	_____	\$ _____	_____
\$ _____	_____	\$ _____	_____
\$ _____	_____	\$ _____	_____

**INCOME**

How much money did you receive in daycare fees? \$ \_\_\_\_\_ private pay  
 \$ \_\_\_\_\_ subsidy pay reported on Form 1099-MISC

How much money did you receive from the Food Program? \$ \_\_\_\_\_ for daycare children  
 \$ \_\_\_\_\_ for your own children

## EXPENSES

### Please read the instructions below before filling out this section.

There are two types of daycare expenses – direct and indirect. Direct expenses are those that are 100% business related, meaning that your family did not benefit from the expense or use the item/items purchased. Examples of direct expenses are advertising, daycare licensing fees, toys that are used exclusively by daycare kids, etc. You can deduct 100% of these expenses.

Indirect expenses are those that are shared between your daycare & your family. Examples of indirect expenses are cleaning supplies, household supplies like light bulbs & toilet paper, children's toys or supplies that are also used by your own children, etc. You can only deduct a percentage of these expenses. I will calculate the percentage allowable so **please fill in the TOTAL amount below for ALL expenses**, taking care to put the expense amount under the correct heading (direct or indirect).

If you are listing an expense for which you have already calculated a business-use percentage, put the amount you calculated in the column for direct expenses. For example, if your cell phone bill was \$50 and you have already calculated that you used your cell phone for business 50% of the time, put \$25 in the column for direct expenses.

In the sections below, please list the total amount of your expenses for the year for each category. Examples of common daycare expenses are provided to help you. All expenses must have supporting documentation in order to be claimed. Examples of documentation are invoices, receipts, deposit slips, canceled checks, check registers, or bank and/or credit card statements. However, you do not need to provide me with the documentation.

Direct Amount	Indirect Amount	Category	Notes / Examples
		Advertising	ads, business cards, expenses for taking pictures of the kids, website expenses
		Contract Labor	persons you hire to do work for you who is NOT an employee – a sub who is in the business of providing substitute child care services for you AND other providers
		Liability Insurance	
		Other Insurance	put renters insurance here if you rent your home
		Legal & Professional Services	including accounting fees
		Bank Charges	
		Books & Magazines	business or childcare publications, childrens books
		Dues	local childcare associations and organizations
		Software	such as Minute Menu, Quicken, Microsoft Office; also monthly internet access fees or internet subscription/membership fees
		Education & Training	classes, workshops, college courses
		Office Supplies	
		Telephone	you cannot claim the cost of the first line into your home but you can deduct part of your cell phone
		Other Office Expenses	
		Repairs & Maintenance - Personal Property	such as furniture, appliances, electronics; also lawn maintenance, pest control, appliance service contracts

Direct Amount	Indirect Amount	Category	Notes / Examples
		Kitchen Supplies	anything used in the kitchen – such as aluminum foil, dishes, utensils, small appliances, ziplocs, etc.
		Arts & Crafts Supplies	
		Curriculum Supplies	
		Other Childrens Supplies	bibs, napmats & bedding, medicine, swings, walkers, highchairs, playpens, potty chairs, strollers, diapering supplies, holiday decorations, car seats, video rentals, play-doh, dressup clothes, etc.
		Taxes & Licenses	payroll taxes, background checks, licensing fees
		Wages	employee pay (not contract labor 1099 pay)
		Travel, Meals, & Entertainment	if you were gone at least overnight on a business trip – car or rental car expenses, plane, hotel, purchases at conference, 50% of food and entertainment costs, fees to hire a substitute
		Toys	batteries, bikes, games, children’s furniture (kitchen set, etc), dolls, game systems, puzzles, wagons, etc.
		Household Items	Examples are: play rug, bathmat, bookshelf, clock, lawn equipment, smoke detectors, storage containers, tools, hardware
		Cleaning Supplies	air freshener, bathroom cleaner, bleach, dishwasher soap, fabric softener, laundry soap, Kleenex, toilet paper, floor cleaner, garbage bags, paper towels, sponges, soap, vacuum cleaner bags, window cleaner, etc.
		Activity Expenses	When you throw parties & celebrations for the children in your care, this is where you put the cost of those expenses – food, snacks, balloons, streamers, entertainment, admission charges for movies/museums, etc.
		Gifts	you may claim up to \$25 per year per parent – cards, presents, flowers, gift cards, etc.

**Form 8829 – Expenses for Business Use of Your Home**

		Home Mortgage Interest	
		Real Estate Taxes	
		Homeowners Insurance	Do not put renters insurance here – that goes above under “other insurance”
		Rent	if you rent your home
		Home Repairs & Maintenance	Costs incurred to maintain your home’s present value & keep it in good condition such as carpet cleaning, monthly security service, deck staining, electrical repairs, homeowners’ association dues, housecleaning services, painting, plumbing repairs, roof repair, service contracts for built-in appliances, tree removal/trimming, wallpapering
		Utilities	cable tv, electric, gas, sewer, water, trash (not telephone)

Please list below any major purchases **over \$2,500** (for example – playground equipment, computer, DVD player, television, daycare furniture, etc.) OR any major purchases **over \$100** for home improvements, fences, patios, and driveways.

Description	Date of Purchase	Cost	% used in daycare

**FOOD EXPENSES**

Please complete this section so that I can calculate your allowable food expenses for meals & snacks served to your daycare children. You may not claim food expenses for your own children, even if the food program allows you to claim them so *the meal counts in this section should NOT include your own children.*

Enter the total number of children served for each meal. Include your TOTAL count, even if some of them were not reimbursed by the food program. Do NOT include infants who are exclusively bottle-fed or breastfed unless you provided the formula.

**Hint:** You can use your sign-in/sign-out records for help in coming up with these totals.

Month	Breakfast	Snacks	Lunch/Dinner
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			

**OPERATING HOURS**

This section is used to calculate your time/space percentage, which is the percentage applied to business use of your home & other indirect expenses. You should use your sign-in/sign-out records to complete this section. Your operating hours are NOT the number of hours you're open, rather the number of hours you had children in care (from the first child's sign-in to the last child's sign-out). You can also claim the time you spent for your business outside of your operating hours but they must be hours you spent on your business at your home. For example, do not include time spent shopping for business supplies or going to classes. Do include the time you spent in your home cleaning up after the children, recordkeeping, networking with other providers (for example, email & internet groups), researching business issues (reading books, magazines, articles, etc in print or on the internet), lesson-planning, meal planning, etc.

Month	Childcare Hours	Other Business Hours
January		
February		
March		
April		
May		
June		
July		
August		
September		
October		
November		
December		

\_\_\_\_\_ Total square footage of your home

\_\_\_\_\_ Total square footage used for your daycare (space shared by your family & your daycare)

\_\_\_\_\_ Total square footage used for your daycare (space used exclusively for your daycare)

\_\_\_\_\_ What date did you begin using your home for licensed daycare? (**Note:** you are not allowed to deduct expenses for business use of your home if you are not a licensed daycare.)

Do you own your home? \_\_\_\_ Yes \_\_\_\_ No If yes, what was its fair market value or adjusted basis on the date you began using it for licensed daycare? (ask me for a detailed worksheet if you need help with this calculation)

\$ \_\_\_\_\_ Does this value include land? \_\_\_\_ Yes \_\_\_\_ No If yes, value of land \$ \_\_\_\_\_

**AUTO EXPENSES**

If you used your vehicle for business, please complete this section. Please note that in the event of an audit, you will be responsible to provide the written documentation proving the business miles driven in 2015.

Date you began using your vehicle for business purposes: \_\_\_\_\_ Do you \_\_\_\_ own or \_\_\_\_ lease  
 Year, make, & model of vehicle: \_\_\_\_\_ Purchased \_\_\_\_ new or \_\_\_\_ used

Total business miles you drove \_\_\_\_\_ Interest on vehicle loan \$ \_\_\_\_\_

Total commuting miles you drove \_\_\_\_\_

Total personal miles you drove \_\_\_\_\_ Business Parking or Tolls \$ \_\_\_\_\_

Note: the total of these 3 should be ALL miles driven on the vehicle for the whole year)

Do you or your spouse have another vehicle available for personal use? \_\_\_\_ Yes \_\_\_\_ No

Was your vehicle available for personal use during off-duty hours? \_\_\_\_ Yes \_\_\_\_ No

Do you have written evidence to support this deduction (such as a mileage log)? \_\_\_\_ Yes \_\_\_\_ No