

**2010 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

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>
\$ _____	_____	\$ _____	_____
\$ _____	_____	\$ _____	_____
\$ _____	_____	\$ _____	_____
\$ _____	_____	\$ _____	_____

**Please read before going further:** the sections below will ask you for grand totals in many categories. It may seem overwhelming at first to decide how you will arrive at these totals. Obviously, nothing can replace good record-keeping throughout the year. But I've attached some recordkeeping worksheets that will help you with all these calculations, with examples of a completed month so that you can see how the details flow into yearly totals.

**INCOME**

How much money did you receive in daycare fees? \$ \_\_\_\_\_

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, album/scrapbook (to show potential clients), business cards, flyers, website domain fees
		Health Insurance	
		Business Liability Insurance	
		Other Interest	interest on business loans or business credit cards
		Legal Fees	including court costs
		Accounting Fees	
		Office Supplies	
		Postage	
		Computer Supplies	
		Computer Software	
		Internet/Email Fees	
		Books & Magazines	relating to child care
		Continuing Education	class &/or training fees
		Telephone	you cannot claim your home telephone unless you have a 2 <sup>nd</sup> line but you can claim your cell phone expenses here (only the amount used for business)
		Bank Charges	
		Other Office Expenses	
		Rent of Business Property	for example, rental of a carpet cleaning machine
		Repairs & Maintenance	includes all items not permanently attached to your home or land – cleaning services, carpet cleaning, lawn service, appliance/furniture repair, service contracts for appliances
		Arts & Crafts Supplies	
		Curriculum Costs	
		Children's Books & Movies	
		Other Supplies	bibs, napmats & bedding, medicine, swings, walkers, highchairs, playpens, potty chairs, strollers, diapering supplies, holiday decorations, car seats, video rentals, play-doh, dress-up clothes, etc.
		Taxes & Licenses	costs to become licensed (ie inspections, fingerprinting, medical exams, tb test)
		Payroll Taxes	for employees
		Wages	paid to employees
		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	rugs, bookcases, shelving, camera/film, child & safety locks, fire extinguisher, first aid supplies, lawn & garden tools, light bulbs, smoke detectors, gates, mulch, flowers, etc.
		Cleaning Supplies	air freshener, baby wipes, cleaners, soaps, detergents, tissue, trash bags, paper towels, buckets, toilet paper, sponges, wastebaskets, etc.
		Activity Expenses	parties, food, gifts for children, decorations, prizes, entertainment, camera, admission fees, lesson fees, etc.
		Kitchen Supplies	aluminum foil, baking dishes, dish towels, dishes/bowls/cups, small appliances, plastic wrap, pots & pans, silverware, containers, ziplock bags

Direct Amount	Indirect Amount	Category	Notes / Examples
		Gifts	you may claim up to \$25 per year per parent – cards, presents, flowers, gift cards, etc.
		Home Repairs & Maintenance	pest control; expenses to maintain your home's present value such as driveway, roof, plumbing, window repair, painting, furnace repair/cleaning, service contracts for built-in appliances
		Home Mortgage Interest	
		Utilities	cable tv, electric, gas, sewer, water, trash
		Renters or Homeowners Insurance	
		Rent	if you rent your home
		Real Estate Taxes	

Please list below any major purchases over \$100 (for example – playground equipment, computer, DVD player, television, daycare furniture, etc.)

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 below 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 date did you purchase your home? \_\_\_\_\_

**AUTO EXPENSES**

If you used your vehicle for business, please complete this section.

\_\_\_\_\_ Date you began using your vehicle for business purposes

\_\_\_\_\_ Total business miles you drove

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

\_\_\_\_\_ Total personal miles you drove

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