

2021 TAX ORGANIZER SCHEDULE FOR HOME CHILD CARE PROVIDERS

Daycare Name: _____

(or put your name if you do not have a separate business name)

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

If you don't have a Tax ID Number, please mark here if you would like for me to get you one from IRS (no extra charge)

What date did you begin daycare? _____

What date did you become licensed?* _____

* Or date of OK DHS daycare permit

For FIRST-YEAR PROVIDERS only: You will need to fill out a separate [Start-Up Expenses / Home Inventory](#) worksheet.

Does your business have any employees? ____ Yes ____ No

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

* Please provide me with copies of all your filed payroll tax returns *

Did you make any payments in 2021 that would require you to file Form(s) 1099? ____ Yes ____ No

This includes deductible business expense payments made for services from unincorporated persons such as housecleaners, home repair, etc.

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

Did you make any quarterly estimated tax payments to the IRS or the state for 2021? ____ Yes ____ No

If yes, please list dates and amounts:

Federal (IRS): _____

State: _____

INCOME

Note: Please fill in **all** amounts received, whether taxable or nontaxable. Please put a **0** if you did not receive any income in that category. Please provide all 1099 forms received from OK DHS, Venmo, Paypal, food program, etc.

Daycare Fees (private pay – parents) \$ _____

Daycare Fees (DHS subsidy on Form 1099) \$ _____

Food Program pay for daycare children \$ _____

Food Program pay for your own children \$ _____

SBA COVID programs – PPP funds \$ _____

SBA COVID programs – EIDL advance \$ _____

SBA COVID programs – EIDL loan \$ _____

OK DHS – sustainability grant cycle 1 \$ _____

OK DHS – sustainability grant cycle 2 \$ _____

Did you receive any TANF (food stamp) benefits in 2021? ____ Yes ____ No

If yes, how much? \$ _____

\$6,000 - \$9,000 beginning in August 2021

\$3,000 - \$4,500 beginning in November 2021

Amount, if any, reported to you on Form 1099-K for business payments received on third-party payment platforms such as Venmo and PayPal \$ _____

This income is included with Daycare Fee amounts in the table above ____ Yes ____ No

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	Including self-employed health insurance premiums
		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 subscription/membership fees
		Education & Training	classes, workshops, college courses
		Office Supplies	
		Telephone <i>Cell Phone Bus Use %: _____</i>	you cannot claim the cost of the first line into your home but you can deduct part of your cell phone
		Internet Expense <i>Internet Bus Use %: _____</i>	Monthly fee for internet access
		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.
		Art & Crafts Supplies	
		Curriculum Supplies	
		Other Childrens Supplies	bibs, napmats & bedding, medicine, swings, 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	if you were gone at least overnight on a business trip – car or rental car expenses, plane, hotel
		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 (pro-rate monthly amounts if you were in business for only part of the year)			
		Home Mortgage Interest	Usually found on Form 1098 sent to you by your mortgage co
		Real Estate Taxes	Usually found on Form 1098 sent to you by your mortgage co
		Homeowners or Renters Insurance	Usually found on yearly escrow statement from mortgage company; Put daycare-only insurance in 1 st column
		Rent	if you rent your home
		Home Repairs & Maintenance <i>(repairs over \$200 should be included in next section on page 4)</i>	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)

Homeowners: Please provide me with a copy of your home's settlement statement, and a list of any major home repairs/improvements made since you purchased your home. (See [here](#) for a sample settlement statement.)

Please list below any major computer or office equipment purchases **over \$2,500** OR any major purchases **over \$200** for home improvements, home repairs, 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.

If you would like to skip this table, please mark here to use your food program reimbursement total as your expense total (this will usually result in a lower deduction).

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.

What are your normal operating hours?

_____ Total square footage of your home

_____ Total shared square footage used by your daycare (space shared by you/your family & your daycare)

_____ Total square footage used exclusively * by your daycare

* Exclusive use means that your family never uses this space, even when the daycare is closed *

Month	# Weekdays / Weekend Days	Childcare Hours	Business Hours	# Days closed for holidays / vacations
Jan	21 / 10			
Feb	20 / 8			
Mar	23 / 8			
Apr	22 / 8			
May	21 / 10			
Jun	22 / 8			
Jul	22 / 9			
Aug	22 / 9			
Sep	22 / 8			
Oct	21 / 10			
Nov	22 / 8			
Dec	23 / 8			

AUTO EXPENSES

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

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 \$ _____

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