

# DAY CARE TAX ORGANIZER

<b>DAY CARE INFORMATION</b>	
Day Care Name or Provider Name	
Business Address	
City, State, Zip Code	
Day Care Telephone Number	
Tax ID Number (if applicable)	

<b>INCOME</b>	
Total of Form 1099(s) received (please provide copies)	\$
Total cash & checks received	\$
Reimbursement from USDA Food Program (CACFP)	\$
<b>TOTAL GROSS INCOME</b>	<b>\$</b>

<b>HEALTH INSURANCE PREMIUMS</b>	
Did you pay health insurance premiums?	YES      NO
If yes, what was the dollar amount?	\$

<b>ESTIMATED TAX PAYMENTS</b>			
Did you pay estimated tax payments to the IRS?		YES	NO
Did you pay estimated tax payments to the MA Dept. of Revenue?		YES	NO
If yes, please list each payment and date of payment			
Quarter	Agency	Date	Amount
First Quarter	IRS		
Second Quarter	IRS		
Third Quarter	IRS		
Fourth Quarter	IRS		
First Quarter	State of MA		
Second Quarter	State of MA		
Third Quarter	State of MA		
Fourth Quarter	State of MA		

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DAY CARE EXPENSES			
Advertising (flyers, business cards, ads)	\$	Telephone (only if you have 2 separate land lines in home, the 2 <sup>nd</sup> line in home is allowed )	\$
Day care liability insurance	\$	Cell phone – annual charges	\$
Interest on business loans or business credit cards	\$	Paper products	\$
Legal and professional fees	\$	Child safety equipment	\$
Office Supplies	\$	Toys/books/videos/art supplies	\$
Rent or lease of equipment & property	\$	Day care furniture (high chairs, cribs)	\$
Repairs and maintenance of equipment	\$	Field trips/Projects Activities/Parties	\$
Day care license Fees/Inspection fees	\$	Supplies (bibs, wipes, diapers, etc.)	\$
Training & development (CPR, child care training)	\$	Gifts to children (limit of \$25 per child)	\$
Business meals (do not include snacks or meals for children)	\$	Snacks for children	\$
Bank Charges/credit card processing fees	\$	Cleaning/laundry	\$
Cable/satellite/fios TV	\$	Other (list item)	\$
Professional association dues & business publications	\$	Other (list item)	\$

EXPENSES: USE OF HOME FOR DAY CARE BUSINESS			
Annual hours of day care operations:			
Area used for day care:	Square feet	Total area of home:	Square feet
Mortgage interest:	\$	PMI if applicable:	\$
Yearly real estate taxes :	\$	Snow removal/pest control:	\$
Homeowners insurance premiums:	\$	Gas, electric and oil:	\$
Repairs and maintenance:	\$	Water/sewer/garbage:	\$
Landscaping:	\$		
Miscellaneous			

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<b>EMPLOYEES</b>			
* Provide the end of year statement from your payroll company if applicable			
Gross Wages Paid		Federal Unemployment (FUTA)	
FICA/Medicare( <i>Employer Portion</i> )		Employee Benefit Programs	
State Unemployment		Pension/Profit Sharing	

<b>EXPENSES: MAJOR PURCHASES</b>		
Playground Equipment, Computer, DVD Player, Television, Day Care Furniture, etc.		
Item	Date of Purchase	Cost

<b>VEHICLE INFORMATION</b>			
Month/Day/Year vehicle was placed into service:			
Total Business Miles:		Total Personal Miles:	
Parking and tolls:		Interest paid on car loan:	
Was your vehicle available for personal use during off-duty hours?		YES	NO
Do you (or spouse) have another vehicle available for personal use?		YES	NO
Do you have evidence to support your deduction?		YES	NO
If yes, is the evidence in writing?		YES	NO
Day care providers need to list on their tax return both business and personal miles driven.			

### Things To Keep In Mind

In order to deduct business mileage, you **MUST** keep a log of all miles and separate your business miles from your personal miles.

You cannot deduct the cost of food consumed by you or your family, even your own children.

If someone works for you, and they work when you tell them to, they are an employee. Therefore, you must issue them a W-2, not a 1099-MISC. We strongly suggest you use a professional payroll company as there is more to this than just issuing a W-2. Taxes must be withheld and there are mandatory federal and state reports that must be filed throughout the year. Ask us who we use!