



Books by Kelly, LLC
2018 Daycare Worksheets

Please take the time to complete the worksheets as completely as possible. We do not ask for information we do not need. We strive to prepare the most accurate tax return possible. If there is something that is not clear, please contact our office at 320-564-3537.

General Information

Business Owner's Name: _____
Business Name: _____
Business Street Address: _____
City, State and Zip Code: _____
Business Phone Number: _____
Employer ID Number (if applicable): _____

Did you start this child care during 2018? Yes No
If yes, what was the start date? (MM/DD/YY) _____
Did you close this child care in 2018? Yes No
If yes, what was the closing date? (MM/DD/YY) _____
Did you make any payments in 2018 that require you to file Forms 1099? Yes No
If yes, did you file all the required Forms 1099? Yes No

Income

Money received from daycare parents: _____
Money received from county or state:
(Include Form(s) 1099-MISC) _____
Money received from other sources: _____
(List Source) _____
Money received from the Food Program:
(Include Year End Statement) _____
Money received from the Food Program
for your own children if you were income eligible: _____



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Business Use of the Home

Home expenses are the costs that you incur to keep and maintain your home. You can deduct the business portion (the Time/Space Percentage) of these expenses. If you do not own a home, you may claim the business portion of any expense paid for living quarters, such as rent, utilities & rent insurance.

If you operated your child care business in more than one home in 2018, you will need to complete a Business Use of the Home worksheet for EACH location.

Street Address of the Home: _____

Was this home the only location for your child care business in 2018? Yes No

If no, what was the first date at this location? (MM/DD/YY) _____

If no, what was the last date at this location? (MM/DD/YY) _____

Time/Space Calculation

Total hours worked in the home: _____

Is any part of your home used exclusively for daycare? Yes No

If yes, what is the square footage of the exclusive use area? _____

Total area of home used regularly for daycare (square footage): _____

Total area of the home (square footage): _____

Expenses

Mortgage Interest (include Form(s) 1098): _____

Mortgage Insurance (include Form(s) 1098): _____

Property Taxes (include Prop Tax Statement): _____

Home Owners/Renter's Insurance: _____

Household Maintenance - 100% Business Use: _____

Household Maintenance - Shared: _____

Household Maintenance - Pool: _____

Pool Maintenance will be deducted based on the actual business use.

Household Maintenance - Housekeeping: _____

If you paid any individual more than \$600 for housekeeping in the 2018; you must issue a Form 1099-MISC.

Home Owners' Association Dues: _____

Utilities (Cable TV, Electric, Gas, Water, Trash): _____

Rent (Apartment, Lot, etc): _____



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 Meals Served

There are two ways to calculate your food expenses; you can use the IRS standard meal allowance rate, or you can deduct the actual cost of the food you purchased. You may calculate your food expenses using either method and choose the method that gives you a higher deduction each year. For each method there are also specific requirements about the kind of records you must keep.

Here is a summary of the two methods:

Using the standard meal allowance rate (recommended): You must keep the following records throughout the year: child's name, date & hours of attendance, and the number of meals served. If you were on the Food Program during the year, save your monthly claim forms containing this information. Track non-reimbursed meals on your copy of the claim form or someplace else such as the Calendar Keeper or participate in the Books by Kelly monthly bookkeeping program.

Using the actual cost of food method: There are many ways to calculate your actual food costs. Besides buying and storing food for your business separately, the simplest and most accurate method is to estimate an average cost per child per meal and multiply it by the number of meals & snacks you served. To do this, track the ingredients you served for four typical menus for breakfast, lunch, supper and snacks. Estimate the cost of food for each menu & divide it by the number of children served. (For more information about calculating the actual cost of food, see the Family Child Record Keeping Guide).

Note: You must always save ALL of your business and personal food receipts if you use any of the actual cost food methods. **If you choose to use the actual cost of food method, please provide the estimated cost of each meal here:**

Breakfast: _____ Lunch/Supper: _____ Snack: _____

Regardless of which method you use to calculate your food expenses, you can always deduct other food-related items such as kitchen supplies (paper plates, napkins, paper towels), the actual cost of the food you serve to your employees, and the food that is used in an activity (dry pasta glued on paper for an art project). Deduct these items under the most appropriate expense category.

List the number of meals you served that were reimbursed by the Food Program in the first column and the number of meals you served that were NOT reimbursed by the Food Program in the second column.

DO NOT INCLUDE YOUR OWN CHILDREN'S MEALS

Include the year-end statement from the Food Program

Meal Served	Number Reimbursed	Number NOT Reimbursed
Breakfast		
Lunch/Supper		
Snack		



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Business Expenses

When entering your business expenses, it is important to know whether an item is used 100% for business or shared with your family. An item that you claim as 100% for business can NEVER be used for personal purposes (after business hours). Do not claim an item as 100% unless it actually meets this test.

Items that are used by you or your family only are never deductible. These nondeductible items include, but are not limited to, your children's clothing, any toys that your own children do not share with the daycare children, and any parking or traffic tickets that you incur, even on a business trip.

Advertising:

100% Daycare: _____
 Shared: _____

Insurance:

Daycare Liability: _____
 Workman's Compensation: _____
 Other Business Insurance: _____

Interest Paid:

100% Daycare: _____
 Shared: _____

Legal & Professional Fees:

Bookkeeping & Tax Prep: _____
 Legal Services: _____

Office Supplies:

100% Daycare: _____
 Internet Fees: _____
 Shared: _____

Rent of Business Property:

Equipment - 100%: _____
 Equipment - Shared: _____
 Movies - 100%: _____
 Movies - Shared: _____
 Video Games - 100%: _____
 Video Games - Shared: _____

Repairs & Maintenance of Personal Property (not on the home):

100% Daycare: _____
 Shared: _____

Supplies - 100% Daycare:

Arts & Crafts: _____
 Baby: _____
 Cleaning: _____
 Education: _____
 Household: _____
 Movies: _____
 Music (CDs & Tapes): _____
 Paper: _____
 Safety: _____
 Video Games: _____

Supplies - Shared:

Arts & Crafts: _____
 Baby: _____
 Cleaning: _____
 Education: _____
 Household: _____
 Movies: _____
 Music (CDs & Tapes): _____
 Paper: _____
 Safety: _____
 Video Games: _____

Remember you must have receipts for all claimed expenses in the event of an audit.



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 2018 Daycare Worksheets
 Business Expenses (page 2)

Tax & License:

Fire Extinguisher: _____
 House to Code: _____
 License/Relicense Fee: _____
 Payroll Taxes: _____
 Use Tax: _____
 Water Test: _____

Start Up Costs (first year only):

100% Daycare: _____
 Shared: _____

Travel & Lodging:

100% Daycare: _____

Wages Paid to Employees:

Forms W2 MUST be issued to claim expense

Employee Name: _____ Wages Paid: _____

Meals & Entertainment:

Business Owner: _____
 Clients: _____
 Employees: _____

Telephone/Communications:

Custom Calling Features: _____
 Call waiting, voice messaging, etc - **NOT** regular land line
 Daycare Long Distance: _____
 Second Line - 100% _____
 Second Line - Shared _____
 Pager: _____
 Cell Phone: _____
 Amount for Provider's Line **ONLY**

Activity Expenses:

100% Daycare: _____
 Shared: _____

Gifts:

100% Daycare: _____

Toys:

100% Daycare: _____
 Shared: _____

Training/Professional Development:

100% Daycare: _____

If Books by Kelly, LLC did not prepare your payroll tax returns and documents, include copies of Form 940, Form(s) 941/944, State Year-End Reconciliation, State Unemployment Tax Returns and Forms W2/W3.



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2018 Daycare Worksheets
Vehicle Worksheet

If you used more than one vehicle for your business in 2018, you will need to complete a worksheet for EACH vehicle. You can not lump all business miles on the vehicle you drive most often.

Please note that in the event of an audit, you will be responsible to provide the written documentation proving the business miles driven in 2018.

You can count as business miles any trips for which the primary purpose was business. You must have written records of all business trips. Written records can include receipts, cancelled checks, credit card statements, photographs, etc.

Vehicle Information

Year/Make/Model of Vehicle:	_____	
License Plate Number:	_____	
Is this a leased vehicle?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Date Vehicle Was First Used In Your Business (MM/DD/YY):	_____	
Odometer Reading on January 1, 2017:	_____	
Odometer Reading on December 31, 2018:	_____	
Business Miles Driven 1/1 to 12/31/18:	_____	
Is another vehicle available for personal use?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Was vehicle available during off duty hours?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
What name is on the title of this vehicle?	_____	
Do you have evidence to support the business use claimed?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, is the evidence written?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Expenses

Interest on Vehicle Loan:	_____	
Personal Property Tax (License Tabs):	_____	
Business Parking, Tolls or Ferry Fees:	_____	
Gas/Maintenance/Etc:	_____	only needed if claiming actual expenses
Insurance:	_____	only needed if claiming actual expenses
Lease Payments (if applicable):	_____	only needed if claiming actual expenses