Family daycare provider’s file: license, time-space and food

Start with the license and the floor plan; they set the home share. Then add the year’s bills and logs, one line at a time.

Client or engagement

License, space and hours

- [ ] Daycare license, certification, registration or exemption letter
  Copy valid for the tax year
- [ ] Floor plan with square feet of each room
  Daycare-only rooms marked apart from shared rooms
- [ ] Hours log
  Weekly daycare hours, with set-up, clean-up and meal prep
- [ ] Time-space percentage worksheet
  Area share times hours share, from the Pub 587 worksheet

Home costs for Form 8829

- [ ] Form 1098 or the lease and rent payments
  Mortgage interest or rent for the year
- [ ] Property tax bill
  Paid in the year
- [ ] Homeowner’s or renter’s insurance declarations
  Premium paid in the year
- [ ] Utility bills: power, gas, water, trash, internet
  Twelve months
- [ ] Repair and maintenance receipts
  Marked whole-house or daycare-room only
- [ ] Home purchase closing statement and improvement receipts
  For depreciation, owners only

Food

- [ ] Daily meal and snack log per child
  Breakfast, lunch, dinner, snacks served
- [ ] Grocery receipts, if you use actual costs
  With your family’s food kept apart

- [ ] Food program sponsor statements
  Monthly reimbursements and any Form 1099-MISC

Supplies, helpers and families

- [ ] Toy, book, craft, diaper and cleaning supply receipts
  For daycare use
- [ ] Crib, high chair, gate and play equipment invoices
  With purchase dates
- [ ] Licensing fees, background checks, CPR and first aid training
  Receipts for the year
- [ ] Daycare liability insurance
  Policy and premium paid
- [ ] Mileage log for field trips, grocery runs and training
  Date, destination and the children or supplies involved
- [ ] Payroll records and Forms W-2 for an assistant on staff
  With the payroll tax returns filed for the year
- [ ] Form W-9 for each substitute provider
  Plus the 1099-NEC sent to anyone paid $2,000 or more for 2026 work
- [ ] Copies of Forms W-10 or W-9 you gave parents
  One per family that asked for your taxpayer number
- [ ] Enrollment contracts and year-end statements per family
  Amounts paid, matched to deposits
- [ ] Last year’s return with Form 8829
  Prior depreciation and any carryover