Home daycare tax organizer (family child care)

Schedule C and Form 8829, Form 1040

Prepared for the clients of (firm name)

Your name, and your spouse’s if filing jointly

Complete this organizer for the daycare only. Your other income and family details go on the individual organizer.

Measure rooms in square feet before you start, and use your attendance records for hours and meals.

Where a question asks yes or no and you answer yes, attach the records listed under it.

License and the daycare business

Based on: Publication 587, Daycare Facility; Schedule C, lines A to J

Name of the daycare, if it has one, and its address

Do you hold a state daycare license, certification or registration? ◯ Yes ◯ No

If yes, send: License or registration certificate with its number and dates

Is your daycare exempt from licensing under state law? ◯ Yes ◯ No

If yes, send: The state rule or letter that shows the exemption

Did your license lapse, get revoked or get refused during the year? ◯ Yes ◯ No

If yes, send: Dates and any letter from the licensing office

Date you started caring for children in your home

Are you organized as an LLC or another entity? ◯ Yes ◯ No

If yes, send: Formation papers and EIN letter

Space used for care

Based on: Form 8829, Part I; Publication 587, Business Percentage

Total square feet of the home

Square feet of each room used regularly for the children

Is any room used only for the daycare and never by the family? ◯ Yes ◯ No

If yes, send: Name of the room and its square feet

Do you use part of the home to store daycare supplies or equipment only? ◯ Yes ◯ No

If yes, send: Square feet of that storage area

Hours of care

Based on: Publication 587, Daycare Facility Worksheet

Time the daycare opens and closes on a normal day

Days open per week, and weeks open during the year

Days closed for holidays, vacation or illness

Hours spent on prep, cleaning, planning and paperwork in the home, per week

Did your hours change during the year? ◯ Yes ◯ No

If yes, send: Old and new schedule, and the date of the change

Payments from parents and programs

Based on: Schedule C, Part I; Form W-10

Total paid by each family during the year

Send: Attendance and payment ledger by family

Did a state or county child care subsidy pay you for any child? ◯ Yes ◯ No

If yes, send: Agency payment statements; Form 1099-MISC, if the agency issued one

Did you give parents a Form W-10 or a year-end receipt? ◯ Yes ◯ No

If yes, send: Copies of the statements given to each family

Did you receive Child and Adult Care Food Program reimbursements? ◯ Yes ◯ No

If yes, send: Sponsor statements for every month of the year

Food and meals

Based on: Publication 587, Standard Meal and Snack Rates

Method for food this year: standard meal and snack rates or actual cost

Are you using the standard meal and snack rates? ◯ Yes ◯ No
If yes, send: Meal log with each child's name, dates, hours and meals served; Count of breakfasts, lunches, dinners and snacks for the year

Are you using actual food costs? ◯ Yes ◯ No
If yes, send: Grocery receipts, with food for your own family separated

Paper plates, cups, containers and other nonfood kitchen supplies

Home expenses

Based on: Form 8829, Part II

Method for the home this year: simplified rate or actual expenses

Do you own the home? ◯ Yes ◯ No
If yes, send: Form 1098 for mortgage interest; Property tax bill; Purchase price, purchase date and value of improvements

Do you rent the home? ◯ Yes ◯ No
If yes, send: Lease and total rent paid

Did you pay for utilities, homeowners or renters insurance, or home repairs? ◯ Yes ◯ No
If yes, send: Bills for the year; Invoices for repairs, marked by room

Supplies, helpers, equipment and payments

Based on: Schedule C, Part II; Form 4562; Form 1040-ES

Toys, books, art and craft supplies, cleaning and first-aid supplies

Liability insurance, license fees, training, CPR courses and association dues

Did you buy cribs, high chairs, playground equipment or other large items? ◯ Yes ◯ No
If yes, send: Invoice and the date each item was first used for the daycare

Did anyone help you care for the children, other than your spouse? ◯ Yes ◯ No

If yes, send: Payroll records and Forms W-2, if they were employees; Form W-9 and the Form 1099-NEC you filed, if they were contractors

Did you drive for the daycare, such as field trips or supply shopping? ◯ Yes ◯ No

If yes, send: Mileage log with dates and purpose

Did you make estimated tax payments for the year? ◯ Yes ◯ No

If yes, send: Date and amount of each payment

Anything else your preparer should know