

# Day Care Expense Tracking Sheet

Income	Amount
Gross Receipts	
Refunds Given	
Discounts	

Total Number of Children	
<input type="checkbox"/> Full Time	
<input type="checkbox"/> Part Time	
Hours of Operation	

## Meal Per Diem

The taxpayer is required to keep a log for the number of meals and snacks served to each child. The rate represents the amount allowed as a deduction for the corresponding type of meal served.

Type of meal served	Number served		Per Diem Rate	Total
Breakfast		at	\$1.28	
Lunch and Supper		at	\$2.40	
Snacks (Limit 3 per day)		at	\$0.71	

General Expenses	Amount	Date (if applicable)
Advertising		
Bank Service Charges		
Cleaning / Laundry		
Gifts for the children		
Postage		

Continuing Education	Amount	Date (if applicable)
Books		
Classes		

Employee Expenses	Amount	Date (if applicable)
Wages		
<input type="checkbox"/> Paid to owner		
<input type="checkbox"/> Paid to others		
<input type="checkbox"/> Contract workers		
Workman's Comp Insurance		
Liability Insurance		

Employee Expenses (con't)	Amount	Date (if applicable)
Other Insurance		
Payroll Taxes		
Income Taxes		
<input type="checkbox"/> Federal estimates		
<input type="checkbox"/> State estimates		
<b>Capital Expenses</b>		
Capital Expenses	Amount	Date (if applicable)
Furniture		
Major Appliances		
Playground Equipment		
<b>Legal and Professional Expenses</b>		
Legal and Professional Expenses	Amount	Date (if applicable)
Legal Fees		
Licensing Fees		
Accounting/Bookkeeping		
<b>Supplies</b>		
Supplies	Amount	Date (if applicable)
Child sized furniture		
Cleaning Supplies		
Disposable Diapers		
Food and Infant Formula		
Food Preparation supplies		
Games & toys		
Arts & Craft Supplies		
Napping mats, blankets, sheets, pillow		
Safety Equipment		
TV shows & Movies Purchased (CDs)		
TV shows & Movies Streamed or rented		
Tools and Equipment		
Office Supplies		
<b>Utilities</b>		
Utilities	Amount	Date (if applicable)
Cable TV / Streaming Service		
Electricity		
Garbage		

Utilities (con't)	Amount	Date (if applicable)
Gas or Propane		
Heating		
Internet		
Water		
Land Line phone		
Cell Phone		
Lawn care / snow removal		
<b>Office-in-home Expenses</b>		
Office-in-home Expenses	Amount	Date (if applicable)
Total square feet of home		
Area used for business		
Date placed in service		
Price of house		
Cost of land		
<input type="checkbox"/> Mortgage interest		
<input type="checkbox"/> Property taxes		
<input type="checkbox"/> Home insurance		
<input type="checkbox"/> Repairs - all home		
<input type="checkbox"/> Repairs - business area		
<input type="checkbox"/> Maintenance		
<b>Business outside of the home</b>		
Business outside of the home	Amount	Date (if applicable)
Rent		
Building Insurance		
Repairs & Maintenance		
Taxes		
Utilities		

## Auto Expenses

Auto expenses can be deducted two ways. Standard deduction of 56.5 cents per mile or using actual expenses and keeping a log. Either way requires providing business miles and total miles driven.

Total Miles Driven		
Business Miles		
Actual expenses	Amount	Date (if applicable)
<input type="checkbox"/> Fuel		
<input type="checkbox"/> Insurance		
Actual expenses (con't)	Amount	Date (if applicable)
<input type="checkbox"/> Interest		
<input type="checkbox"/> License plates		
<input type="checkbox"/> Maintenance		
<input type="checkbox"/> Repair		
<input type="checkbox"/> Washing		
<input type="checkbox"/> Date vehicle placed in service		
<input type="checkbox"/> Type of vehicle		