

# DAY CARE SELF-EMPLOYMENT TAX ORGANIZER TAX YEAR 2023

PREPARE  
PROSPER<sup>+</sup>

The Day Care Self-Employment Tax Organizer (SETO) is a tool to record your income and expenses from self-employment. The Day Care SETO collects the information needed to prepare Schedule C, which is used to report day care income and expenses on your tax return. Fill out each section of the Day Care SETO that is relevant to your business. Not all sections will apply to you.

## BASIC INFORMATION

Your name \_\_\_\_\_

Business name  
(If no separate name, leave blank.) \_\_\_\_\_

Business address  
(If no separate address, leave blank.) \_\_\_\_\_

Business start date  
(month/day/year) \_\_\_\_\_

## DAY CARE INCOME

Forms 1099-NEC  
(Enter the total for all forms received.) \$ \_\_\_\_\_

Forms 1099-K  
(Enter the total for all forms received.) \$ \_\_\_\_\_

Total cash, checks, and credit card payments paid to you.  
(Include tips in this amount.) \$ \_\_\_\_\_

Other self-employment income, like grants. (include Child and Adult  
Food Program reimbursements here if not reported on Form 1099) \$ \_\_\_\_\_

**Total income from the day care** \$ \_\_\_\_\_

## ESTIMATED TAX PAYMENTS

Did you make estimated payments to the IRS or Minnesota  
Department of Revenue in 2023 for tax year 2023? YES NO

If you made estimated payments, how much did you pay?

IRS April \$\_\_\_\_\_ June \$\_\_\_\_\_ Sept \$\_\_\_\_\_ Jan \$\_\_\_\_\_

Minnesota April \$\_\_\_\_\_ June \$\_\_\_\_\_ Sept \$\_\_\_\_\_ Jan \$\_\_\_\_\_

## EXPENSES

Advertising	\$ _____	Rent or lease of equipment	\$ _____
Contract labor	\$ _____	Rent of workspace/property	\$ _____
Commissions & fees	\$ _____	Repairs & maintenance on equipment	\$ _____
Health insurance premiums	\$ _____	Other supplies	\$ _____
Day care liability insurance	\$ _____	Day care license and inspection fees	\$ _____
Interest – paid on a business loan or business credit card	\$ _____	Sales tax paid to the state	\$ _____
Legal & professional services	\$ _____	Business travel (airfare, hotel, etc.)	\$ _____
Office supplies (paper, toner, etc.)	\$ _____	Business meals, not meals or snacks for children	\$ _____
Postage & freight	\$ _____	Utilities (costs specifically for the business)	\$ _____

## OTHER EXPENSES

Professional education (CPR, First Aid, etc...)	\$ _____	Parking & tolls	\$ _____
Day care supplies (bibs, diapers, etc.)	\$ _____	Dues or publications for professional organizations	\$ _____
Child activity items (toys, books, videos, art supplies, etc.)	\$ _____	Gifts to children (\$25 limit per child)	\$ _____
Child safety equipment	\$ _____	Field trips	\$ _____
Other: _____	\$ _____	Other: _____	\$ _____

## MAJOR PURCHASES

Item	Date of purchase (month/day/year)	Cost	Business use percentage
	/ /	\$	%
	/ /	\$	%

## CELL PHONE AND INTERNET EXPENSES

### If you used your cell phone for business:

1. What was the annual cost for your cell phone? \$ \_\_\_\_\_
2. What percentage of the time was your cell phone used for business? \_\_\_\_\_ %

Expense amount \$ \_\_\_\_\_

### If you paid for internet for your business:

1. What was the annual cost for your internet? \$ \_\_\_\_\_
2. What percentage of the time was your internet used for business? \_\_\_\_\_ %

Expense amount \$ \_\_\_\_\_

## EXPENSES: STANDARD MEAL & SNACK RATE 2023

You can use actual expenses for food purchased and served to eligible children or you can use the **Standard Meal & Snack Rate** using the chart below. **Eligible children** are minor children receiving family day care in the home. You **cannot** deduct the cost of food consumed by you, your family, or children who live in the home.

To use the Standard Meal & Snack Rate you don't need receipts for purchases. Calculate the days and hours that eligible children attended your day care using attendance records. Use attendance details to calculate how many meals and snacks were consumed.

<p style="text-align: center;">Child 1</p> <p>Bkfst _____ X \$1.66 = _____</p> <p>Snack _____ X \$ .97 = _____</p> <p>Lunch _____ X \$3.04 = _____</p> <p>Snack _____ X \$ .97 = _____</p> <p>Dinner _____ X \$3.04 = _____</p>	<p style="text-align: center;">Child 2</p> <p>Bkfst _____ X \$1.66 = _____</p> <p>Snack _____ X \$ .97 = _____</p> <p>Lunch _____ X \$3.04 = _____</p> <p>Snack _____ X \$ .97 = _____</p> <p>Dinner _____ X \$3.04 = _____</p>	<p style="text-align: center;">Child 3</p> <p>Bkfst _____ X \$1.66 = _____</p> <p>Snack _____ X \$ .97 = _____</p> <p>Lunch _____ X \$3.04 = _____</p> <p>Snack _____ X \$ .97 = _____</p> <p>Dinner _____ X \$3.04 = _____</p>
<p style="text-align: center;">Child 4</p> <p>Bkfst _____ X \$1.66 = _____</p> <p>Snack _____ X \$ .97 = _____</p> <p>Lunch _____ X \$3.04 = _____</p> <p>Snack _____ X \$ .97 = _____</p> <p>Dinner _____ X \$3.04 = _____</p>	<p style="text-align: center;">Child 5</p> <p>Bkfst _____ X \$1.66 = _____</p> <p>Snack _____ X \$ .97 = _____</p> <p>Lunch _____ X \$3.04 = _____</p> <p>Snack _____ X \$ .97 = _____</p> <p>Dinner _____ X \$3.04 = _____</p>	<p style="text-align: center;">Child 6</p> <p>Bkfst _____ X \$1.66 = _____</p> <p>Snack _____ X \$ .97 = _____</p> <p>Lunch _____ X \$3.04 = _____</p> <p>Snack _____ X \$ .97 = _____</p> <p>Dinner _____ X \$3.04 = _____</p>
<p style="text-align: center;">Child 7</p> <p>Bkfst _____ X \$1.66 = _____</p> <p>Snack _____ X \$ .97 = _____</p> <p>Lunch _____ X \$3.04 = _____</p> <p>Snack _____ X \$ .97 = _____</p> <p>Dinner _____ X \$3.04 = _____</p>	<p style="text-align: center;">Child 8</p> <p>Bkfst _____ X \$1.66 = _____</p> <p>Snack _____ X \$ .97 = _____</p> <p>Lunch _____ X \$3.04 = _____</p> <p>Snack _____ X \$ .97 = _____</p> <p>Dinner _____ X \$3.04 = _____</p>	<p style="text-align: center;">Child 9</p> <p>Bkfst _____ X \$1.66 = _____</p> <p>Snack _____ X \$ .97 = _____</p> <p>Lunch _____ X \$3.04 = _____</p> <p>Snack _____ X \$ .97 = _____</p> <p>Dinner _____ X \$3.04 = _____</p>

Total Standard Meal & Snack Rate deduction: \$ \_\_\_\_\_

## DAY CARE VEHICLE INFORMATION

What date was your vehicle first used for business? (month/day/year) \_\_\_\_\_

What is the make and model of your vehicle? (ex: Kia Sol or Ford F-150) \_\_\_\_\_

### List your mileage in 2023.

Business miles: \_\_\_\_\_

Personal miles: \_\_\_\_\_

Miles driven for day care business.

Not related to work.

Do you (or your spouse) have another vehicle available for personal use? YES NO

Was your vehicle available for personal use during off-duty hours? YES NO

Do you have evidence to support your deduction? YES NO

If yes, is the evidence in writing? YES NO  
(e.g.: mileage log or app for tracking mileage)

## DAY CARE IN THE HOME

Daily start and end time of day care operations \_\_\_\_\_ AM to \_\_\_\_\_ PM

Area used for day care operations Square feet: \_\_\_\_\_

Total area of the house or apartment Square feet: \_\_\_\_\_

Mortgage interest (homeowners) \$ \_\_\_\_\_

Real estate taxes (homeowners) \$ \_\_\_\_\_

Renter or homeowner insurance premiums \$ \_\_\_\_\_

Rent \$ \_\_\_\_\_

Repairs & maintenance \$ \_\_\_\_\_

Utilities (e.g.: gas, electric, water, sewer, garbage) \$ \_\_\_\_\_

Homeowners only:

A) What was the purchase price of the home? \$ \_\_\_\_\_

B) What was the value of the land? \$ \_\_\_\_\_

C) What date was the home first used for business?  
(month/day/year) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_