

# DAY CARE SELF-EMPLOYMENT TAX ORGANIZER

## TAX YEAR 2025



The Day Care Self-Employment Tax Organizer (SETO) gathers information about your self-employment income and expenses from operating a home-based day care. The Day Care SETO is used to prepare Schedule C, Profit or Loss From Business, and report your net business income on Form 1040, your individual income tax return. Please complete all sections that apply to your business.

BASIC INFORMATION			
Your name		If married filing jointly <input type="checkbox"/> Qualified joint venture <input type="checkbox"/> Injured spouse	
Business name (If no separate business name, leave blank)		EIN (if used) _____	
Business address (If no separate business address, leave blank)			
Business or profession (What do you do?)		Start Date _____	NAICS code <u>624410</u>

### INCOME FROM SELF-EMPLOYMENT

Number of 1099-NEC forms received \_\_\_\_\_ Total for all forms received \$ \_\_\_\_\_

Number of 1099-K or 1099-MISC forms received \_\_\_\_\_ Total for all forms received \$ \_\_\_\_\_

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

Other self-employment income, such as grants/awards for the business  
(Describe the type of income. DO NOT include income from W-2s.) \$ \_\_\_\_\_

Total income from self-employment \$ \_\_\_\_\_

### ESTIMATED TAX PAYMENTS

Did you make estimated payments to the IRS or Minnesota Department of Revenue during calendar year 2025 or 2026 for tax year 2025?  YES  NO

Amount and quarter of estimated payments, if any

IRS	Q1 Apr \$ _____	Q2 Jun \$ _____	Q3 Sep \$ _____	Q4 Jan \$ _____	Extension \$ _____
MN	Q1 Apr \$ _____	Q2 Jun \$ _____	Q3 Sep \$ _____	Q4 Jan \$ _____	Extension \$ _____

EXPENSES			
Advertising	\$	Rent or lease of equipment	\$
Contract labor	\$	Rent of workspace/property	\$
Commissions & fees	\$	Repairs & maintenance on business equipment	\$
Health insurance premiums*	\$	Other supplies	\$
Daycare liability insurance	\$	Daycare license and inspection fees	\$
Interest - paid on a business loan or business credit card	\$	Sales tax paid to the state (if paid but not collected from customers)	\$
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)	\$

\*Out-of-scope if claiming self-employment health insurance deduction and entering Form 1095-A for premium tax credit

OTHER EXPENSES			
Professional education (CPR, first aid, etc.)	\$	Parking & tolls	\$
Day care supplies (bibs, diapers, etc.)	\$	Professional organization membership dues or publications	\$
Child activity items (toys, books, videos, art supplies, etc.)	\$	Gifts to children (\$25 limit per child per year)	\$
Child safety equipment	\$	Field trips	\$
Other:	\$	Other:	\$

MAJOR PURCHASES				
Item	Date of purchase (month/day/year)	Purchase Cost	Business use percentage %	Accumulated Depreciation
	/ /	\$	%	\$
	/ /	\$	%	\$
	/ /	\$	%	\$

## CELL PHONE AND INTERNET EXPENSES

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

1. Annual cost for your cell phone \$ \_\_\_\_\_
2. Percentage of time used for business \_\_\_\_\_%

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

**If you paid for internet service for your business:**

1. Annual cost for your internet \$ \_\_\_\_\_
2. Percentage of time used for business \_\_\_\_\_%

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

## EXPENSES: STANDARD MEAL AND SNACK RATE, 2025

You can use the **Standard Meal & Snack Rate** in the chart below or actual expenses for food purchased and served to eligible children. **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.

You do not need receipts for purchases when using the Standard Meal & Snack Rate. Calculate the days and hours that eligible children attended your day care using attendance records. Use attendance details to calculate the number of meals and snacks served.

Child 1	Child 2	Child 3
Bkfst _____ x \$1.66 = _____	Bkfst _____ x \$1.66 = _____	Bkfst _____ x \$1.66 = _____
Snack _____ x \$0.93 = _____	Snack _____ x \$0.93 = _____	Snack _____ x \$0.93 = _____
Lunch _____ x \$3.15 = _____	Lunch _____ x \$3.15 = _____	Lunch _____ x \$3.15 = _____
Snack _____ x \$0.93 = _____	Snack _____ x \$0.93 = _____	Snack _____ x \$0.93 = _____
Dinner _____ x \$3.15 = _____	Dinner _____ x \$3.15 = _____	Dinner _____ x \$3.15 = _____
Child 4	Child 5	Child 6
Bkfst _____ x \$1.66 = _____	Bkfst _____ x \$1.66 = _____	Bkfst _____ x \$1.66 = _____
Snack _____ x \$0.93 = _____	Snack _____ x \$0.93 = _____	Snack _____ x \$0.93 = _____
Lunch _____ x \$3.15 = _____	Lunch _____ x \$3.15 = _____	Lunch _____ x \$3.15 = _____
Snack _____ x \$0.93 = _____	Snack _____ x \$0.93 = _____	Snack _____ x \$0.93 = _____
Dinner _____ x \$3.15 = _____	Dinner _____ x \$3.15 = _____	Dinner _____ x \$3.15 = _____
Child 7	Child 8	Child 9
Bkfst _____ x \$1.66 = _____	Bkfst _____ x \$1.66 = _____	Bkfst _____ x \$1.66 = _____
Snack _____ x \$0.93 = _____	Snack _____ x \$0.93 = _____	Snack _____ x \$0.93 = _____
Lunch _____ x \$3.15 = _____	Lunch _____ x \$3.15 = _____	Lunch _____ x \$3.15 = _____
Snack _____ x \$0.93 = _____	Snack _____ x \$0.93 = _____	Snack _____ x \$0.93 = _____
Dinner _____ x \$3.15 = _____	Dinner _____ x \$3.15 = _____	Dinner _____ x \$3.15 = _____

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

