

# Daycare Provider Tax Organizer

Name: \_\_\_\_\_

## Business Income and Expenses

ORG19

### GENERAL INFORMATION

Is this activity a qualified trade or business under Section 199A? .....  Yes  No

**1** Check ownership .....  **Taxpayer**       **Spouse**       **Joint**

**2** Business name .....

**3 a** Business street address.....

**b 1** City, State and Zip Code, or .....

**2** Foreign country.....

**4** Principal business/profession.....

**5** Employer ID number.....

**6** Business code (**Preparer Use Only**) .....

**7** Was this business fully disposed of in a fully taxable transaction during 2023 ? .....  **Yes**  **No**

**8** Accounting method:  
 Cash       Accrual       Other (specify)  .....

**9** Method used to value closing inventory:  
 Cost       Lower of cost or market       Other (explain)  .....

**10** Was there a change in determining quantities, costs, or valuations between opening/closing inventory? (If yes, attach explanation) .....  **Yes**  **No**

**11** Did you materially participate in the operation of this business during 2023 ? .....  **Yes**  **No**

**12** Did you start or acquire this business during 2023 ? .....  **Yes**  **No**

**13 a** Did you make any payments in 2023 that require you to file Forms 1099? .....  **Yes**  **No**

**b** If yes, did you or will you file all the required Forms 1099? .....  **Yes**  **No**

**14** At-risk determination:

**a** Is all of the investment in this activity at risk? .....  **Yes**  **No**

**b** Is some of the investment in this activity not at risk? .....  **Yes**  **No**

**15** Did you have unallowed passive losses in 2022 ? .....  **Yes**  **No**

**16 a** Treat all MACRS assets for this activity as qualified Indian reservation property? .....  **Yes**  **No**

**b** Treat all assets acquired after August 27, 2005 as qualified GO Zone property? .....  **Regular**  **Extension**  **No**

**c** Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? .....  **Yes**  **No**

**d** Was this business located in a Qualified Disaster Area? .....  **Yes**  **No**

Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.

INCOME	2023	2022
<b>17</b> Gross receipts or sales.....		
<b>18</b> Returns and allowances plus other adjustments.....		
<b>19</b> Other income (include federal/state gas tax credit/refund) .....		

COST OF GOODS SOLD – IF APPLICABLE	2023	2022
<b>20</b> Inventory at beginning of year .....		
<b>21</b> Purchases .....		
<b>22</b> Items withdrawn for personal use .....		
<b>23</b> Cost of labor (do not include your salary) .....		
<b>24</b> Materials and supplies .....		
<b>25</b> Other costs .....		
<b>26</b> Inventory at end of year.....		

**Business Income and Expenses (continued)**

**ORG19**

EXPENSES	2023	2022
Business name _____		
<b>27</b> Advertising .....		
<b>28</b> Car and truck expenses (complete ORG18).....		
<b>29</b> Commissions and fees .....		
<b>30</b> Contract labor .....		
<b>31</b> Depletion .....		
<b>32</b> Depreciation and Section 179 deduction ( <b>Preparer Use Only</b> ).....		
<b>33</b> Employee benefit programs:		
<b>a</b> Employee health insurance premiums .....		
<b>b</b> Other employee benefit programs .....		
<b>34</b> Insurance (other than health) .....		
<b>35</b> Self-employed health insurance attributable to this business .....		
<b>36</b> Interest:		
<b>a</b> Mortgage paid to banks not reported to you on Form 1098.....		
<b>b</b> Other .....		
<b>37</b> Legal and professional services .....		
<b>38</b> Office expenses .....		
<b>39</b> Pension and profit-sharing plans .....		
<b>40</b> Rent or lease:		
<b>a</b> Machinery and equipment (enter vehicle lease on ORG18) .....		
<b>b</b> Other business property.....		
<b>41</b> Repairs and maintenance .....		
<b>42</b> Supplies (not included in cost of goods sold) .....		
<b>43</b> Taxes and licenses not reported to you on Form 1098 .....		
<b>44</b> Travel and meals		
<b>a</b> Travel.....		
<b>b</b> Meals subject to 50% limit.....		
<b>c</b> Meals subject to 80% limit.....		
<b>d</b> Meals not subject to limit .....		
<b>45</b> Utilities .....		
<b>46</b> Gross wages .....		
<b>47</b> Other expenses: <b>Meal Information</b>		
Total Number Served During The Year		
<u>Breakfast:</u> _____		
<u>Morning Snack:</u> _____		
<u>Lunch:</u> _____		
<u>Afternoon Snack:</u> _____		
<u>Dinner:</u> _____		
<u>Cost of meals purchased in Restaurants:</u>		
_____		
_____		
<b>48</b> Expenses for business use of your home ( <b>Preparer Use Only</b> ).....		
Complete ORG20 for Business Use of Home.		
<b>49</b> Qualified pension plan start-up costs .....		
<b>50</b> DPAD (line 6) from cooperative(s) with tax year beginning <b>before</b> Jan. 1, 2018.....		
<b>51</b> DPAD (line 6) from cooperative(s) with tax year beginning <b>after</b> Dec. 31, 2017 .....		

# Business Use of Home

ORG20

for:  
copy:

Simplified method election for Home Office expenses: Elect the simplified method in **2023** instead of entering actual expenses

Elected the simplified method in **2022** instead of entering actual expenses

GENERAL INFORMATION		2023	2022
1	Area used regularly and exclusively for business, regularly and exclusively for day care, or regularly for inventory storage (square footage) .....		
2	Area used only partly for day care (square footage) .....		
3	Total area of home (square footage) .....		
4	Daycare hours		
a	Number of weeks used for day care, if less than full year .....		
b	Number of days used for day care each week .....		
c	Number of days closed for holidays, vacations, etc .....		
d	Number of hours used for day care each day .....		
e	Total hours used for day care .....		
f	Total hours available for use .....		
5	Enter the date you began using this home office for this business .....		
6	If part of your income is from a place of business other than this home, enter % of gross income from business use of this home .....		
7	Adjustment to gain from business use of home shown on Schedule D or Form 4797 (Preparer Use Only) .....		
8	Adjustment to losses from this business shown on Schedule D or Form 4797 (Preparer Use Only) .....		

Enter expenses that benefit only your business area in the 'Direct' column and expenses that benefit your entire home in the 'Indirect' column.

EXPENSES	2023		2022	
	Direct	Indirect	Direct	Indirect
9	Casualty losses (Preparer Use Only) .....			
10	Total mortgage interest/points .....			
11	Mortgage interest/points on Form 1098 .....			
12	Interest <b>not</b> on Form 1098 .....			
13	Points <b>not</b> of Form 1098 .....			
14	Real estate taxes .....			
15	Excess mortgage interest (Preparer Use) .....			
16	Excess real estate taxes (Preparer Use) .....			
17	Qualified mortgage insurance .....			
18	Other insurance .....			
19	Rent .....			
20	Repairs and maintenance .....			
21	Utilities .....			
22	Other expenses (e.g., rent) .....			
23	Carryover of operating expenses .....			
24	Excess casualty losses (Preparer Use Only) .....			
25	Depreciation of your home (Preparer Use Only) .....			
26	Carryover of excess casualty losses and depreciation .....			

## DEPRECIATION

If your home and any additions or improvements to your home are not already listed on ORG50 for this business, please complete the following information.

26	Description	Date Acquired (MM/DD/YY)	Date Placed in Service (MM/DD/YY)	Cost (include land for residence only)
	Residence .....			
	Addition/Improvement .....			
	Addition/Improvement .....			
	Addition/Improvement .....			
	Addition/Improvement .....			
27	Enter the land value included in cost for residence .....			

**Car And Truck Expenses**  
(Employees use ORG17 – Employee Business Expenses)

**ORG18**

for:

GENERAL INFORMATION-	Vehicle 1	Vehicle 2	Vehicle 3
1 Description of vehicle.....			
2 a Date placed in service.....			
b Date acquired, if different from line 2a.....			
3 Enter detail on lines 3a and 3b, or total on line 3c:			
a Ending mileage reading.....			
b Beginning mileage reading.....			
c <b>Total miles</b> for the year (line 3a less line 3b).....			
4 Business miles 01/01/2023 thru 12/31/2023.....			
5 Total commuting miles.....			
STANDARD MILEAGE RATE	Vehicle 1	Vehicle 2	Vehicle 3
6 Do you qualify for standard mileage? ( <b>Preparer Use</b> ).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
7 Is this a leased vehicle?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
ACTUAL EXPENSES	Vehicle 1	Vehicle 2	Vehicle 3
8 Gasoline, oil, repairs, insurance, etc.....			
9 Vehicle registration fee (excluding property tax).....			
10 Vehicle lease or rental fee.....			
11 Inclusion amount ( <b>Preparer Use Only</b> ).....			
12 Depreciation ( <b>Preparer Use Only</b> ).....			
13 Parking fees, tolls, and local transportation.....			
14 Portion of vehicle registration fee based on value.....			
15 Interest on vehicle.....			
DEPRECIATION/DISPOSITIONS	Vehicle 1	Vehicle 2	Vehicle 3
16 Cost or basis.....			
17 Is this an electric vehicle?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
18 Is this qualified Indian reservation property?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19 Type of vehicle ( <b>Preparer Use</b> ).....			
20 Section 179 expense ( <b>Preparer Use</b> ).....			
21 Qualified Property for Economic Stimulus? ( <b>Preparer Use</b> ).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
22 Qualified Property for Qualified Disaster Area? ( <b>Preparer Use</b> ).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
23 Kansas Disaster Zone? ( <b>Preparer Use</b> ).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
24 Qualified GO Zone Property ( <b>Preparer Use</b> ).....	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A
25 Percentage for SDA? ( <b>Preparer Use</b> ).....	<input type="checkbox"/> 100%/50% <input type="checkbox"/> 30% <input type="checkbox"/> No	<input type="checkbox"/> 100%/50% <input type="checkbox"/> 30% <input type="checkbox"/> No	<input type="checkbox"/> 100%/50% <input type="checkbox"/> 30% <input type="checkbox"/> No
26 Elect OUT of SDA? ( <b>Preparer Use</b> ).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
27 Elect 30% in place of 50% SDA ( <b>Preparer Use</b> ).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
28 Date sold.....			
29 Sales price.....			
30 Expense of sale.....			
31 Gain/loss basis, if different ( <b>Preparer Use</b> ).....			
32 AMT gain/loss basis, if different ( <b>Preparer Use</b> ).....			
VEHICLE QUESTIONS	Vehicle 1	Vehicle 2	Vehicle 3
33 Is another vehicle available for personal use?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
34 Was vehicle available during off duty hours?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
35 Was vehicle used primarily by a greater than 5% owner or related person?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
36 Do you have evidence to support the business use claimed?.....			<input type="checkbox"/> Yes <input type="checkbox"/> No
37 If <b>yes</b> , is the evidence written?.....			<input type="checkbox"/> Yes <input type="checkbox"/> No

