

# Daycare Provider Tax Organizer

## 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 2024?  **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 2024?  **Yes**  **No**

**12** Did you start or acquire this business during 2024?  **Yes**  **No**

**13 a** Did you make any payments in 2024 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 2023?  **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   | 2024 | 2023 |
|--|------|------|
| <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                   | 2024 | 2023 |
|--|------|------|
| <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   | 2024 | 2023 |
|--|------|------|
| 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 2024** instead of entering actual expenses

Elected the simplified method **in 2023** instead of entering actual expenses

| GENERAL INFORMATION |   | 2024 | 2023 |
|---------------------|---|------|------|
| 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 | 2024   |          | 2023   |          |
|----------|--|----------|--------|----------|
|          | 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<br>(MM/DD/YY) | Date Placed in Service<br>(MM/DD/YY) | Cost<br>(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 01/01/2024 thru 12/31/2024.....                                 |  |  |  |
| 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                                   |

