



# Profit or Loss From Daycare

Schedule C

Daycare Name:		
Daycare Address:		
Employer Tax I.D. Number: (If applicable)		
Total hours spent on daycare during the entire year: (Sum of items listed below)		
Time spent during normal daycare hours of operation.		
Time spent cleaning and preparing house before and after normal hours of operation.		
Time spent on other activities outside normal hours of operation*.		
*Such as planning and preparing meals, planning and preparing activities, interviewing prospective parents, talking to parents on the phone, keeping business records, or performing other administrative functions.		
<b>Miscellaneous:</b>		<b>Yes</b>
		<b>No</b>
Is your daycare licensed?		
If not, are you exempt from being licensed?		
Do you participate in the food program?		
Did you pay for your own health insurance (not through employer) at anytime during the year?		
Did you receive a Paycheck Protection Program loan during 2021? Loan amount \$ _____		
Did you pay anyone in excess of \$600 for personal services or rent? (Other than your employees)		
<b>Income:</b>		
Gross Revenue		
Food Program		
Other Income		
Other Income		
<b>Expenses:</b>		
Advertising		
Commissions and Fees		
Contract Labor		
Employee Benefit Programs		
Insurance (Other than health or auto insurance)		
Mortgage Interest (Other than personal residence)		
Interest - Other		
Legal and Professional Services		
Office Expense		
Pension and Profit Sharing Plans		
Rent or Lease - Vehicles, Machinery, and Equipment		
Rent - Other		
Repairs and Maintenance (Other than automobile)		
Supplies		
Taxes and Licenses		
Travel		
Meals and Entertainment		
Utilities		
Wages		

## Other Expense and Asset Purchases

Schedule C

### Other Expense:

Association and Membership Fees		Party Expense	
Bank Charges and Returned Check Fees		Postage and Mailings	
Books, Movies, Toys, and Games		Safety Equipment	
Business Gifts		Seminar Expense	
Charitable (Made from business)		Small Tools and Equipment	
Credit Card Fees		Vet Fees and Pet Care	
Dues and Subscriptions		Web Hosting	
Education and Training		Other -	
Field Trip Costs		Other -	
First Aid		Cable TV (Daycare %, if not 100% _____)	
Inspector and Licensing Fees		Internet (Daycare %, if not 100% _____)	
Laundry		Telephone (Daycare %, if not 100% _____)	

### Food Expense: Provide either actual food cost or number of daycare related meals prepared during the year.

Actual cost of daycare related food purchased during the year?	
Total number of breakfasts served during the year? (# of Breakfasts Served x # of Children per Breakfast)	
Total number of lunches served during the year? (# of Lunches Served x # of Children per Lunch)	
Total number of dinners served during the year? (# of Dinners Served x # of Children per Dinner)	
Total number of snacks served during the year? (# of Snacks Served x # of Children per Snack) (Max 3 per day)	

### Home Office: Complete if you are a licensed daycare or are exempt from licensing requirements.

Mortgage Interest		Home Information: (If not already on file)	
Real Estate Taxes		Square Footage Used 100% for Daycare	
Home Owners Insurance		Square Footage Used Part-Time for Daycare	
Rent		Total Square Footage of Home	
Repairs and Maintenance		Date your Daycare started during the year?	
Utilities (Gas, Electric, Water & Garbage)		Current Fair Market Value of Your Home?	
Security System		Initial Purchase Price of Your Home?	
Other		Cost of Improvements made since purchase?	

### Asset Purchases:

Date	Purchase	Business Use %	New or Used
<u>Purchased</u>	<u>Description of Property</u>	<u>Price</u>	<u>(If not 100%)</u> <u>(Circle One)</u>
			New Used
			New Used
			New Used
			New Used
			New Used
			New Used
			New Used
			New Used
			New Used
			New Used

Did you convert any personal use assets to business assets during the year? If yes, provide details.	Yes No
Did you sell or otherwise dispose of any business assets during the year? If yes, provide details.	Yes No

# Auto Expense Worksheet

Schedule C

## Vehicle Information:

	<u>Vehicle #1</u>	<u>Vehicle #2</u>	<u>Vehicle #3</u>
Date Placed Into Service:			
Vehicle Year:			
Vehicle Make:			
Vehicle Model:			

## Mileage Information:

Business Miles Driven During the Year			
Total Miles Driven During the Year			

## Other Auto Related Expense:

Auto Loan Interest			
License Tabs			
Parking Fees			
Tolls			

## Actual Expenses: (Only complete if not using the IRS standard mileage rate of 56 cents per mile)

Garage Rent			
Gas			
Insurance			
Oil Change			
Repairs			
Tires			
Lease Payments			
Car Wash			
Other -			
Other -			
Other -			
Other -			

## Miscellaneous:

Do you have another vehicle available for personal use?	Yes	No
Was your vehicle available for use during off-duty hours?	Yes	No
Do you have evidence to support your deduction?	Yes	No
If yes, is the evidence written?	Yes	No

## Preparer Use Only: (Only necessary if using Actual Expense Method)

	<u>Vehicle #1</u>	<u>Vehicle #2</u>	<u>Vehicle #3</u>
Date Purchased			
Purchase Price			
FMV (If converting from personal to business use)			
Is Loaded GVW over 6,000 lbs.			
New or Used			

# Covid Related Provisions for Self-Employed Individuals

Schedule C

## Credit for Sick Leave for Certain Self-Employed Individuals:

Were you unable to perform services as a self-employed individual at anytime during 2021 because of one or more of the following reasons:

Section 1: Certain coronavirus related care you required	<u>Yes</u>	<u>No</u>
• You were subject to a federal, state, or local quarantine or isolation order related to Covid-19.		
• You were advised by a health care provider to self-quarantine due to concerns related to Covid-19.		
• You were experiencing symptoms of Covid-19 and seeking a medical diagnosis.		

If you answered yes to any of the above enter the number of days you were unable to work and list \_\_\_\_\_ days  
 dates. \_\_\_\_\_

Were you unable to perform services as a self-employed individual at anytime during 2021 because of one or more of the following reasons:

Section 2: Certain coronavirus related care you provided to another	<u>Yes</u>	<u>No</u>
• You were caring for an individual who was subject to a federal, state, or local quarantine or isolation order related to Covid-19.		
• You were caring for an individual who was advised by a health care provider to self-quarantine due to concerns related to Covid-19.		
• You were caring for a son or daughter because the school or place of care for that child was closed or the childcare provider for that child was unavailable due to Covid-19 precautions.		

If you answered yes to any of the above enter the number of days you were unable to work and list \_\_\_\_\_ days  
 dates. \_\_\_\_\_

\*Do not include days you already included Section 1

## Section 3: Credit for Family Leave for Certain Self-Employed Individuals:

Section 3: Credit for Family Leave for Certain Self-Employed Individuals:	<u>Yes</u>	<u>No</u>
Were you unable to perform services as a self-employed individual at anytime during 2021 because of certain coronavirus related care you provided to a son or daughter whose school or place of care was closed or whose childcare provider was unavailable for reasons relating to Covid-19?		

If you answered yes to the above enter the number of days you were unable to work and list \_\_\_\_\_ days  
 dates. \_\_\_\_\_

\*Do not include the same days you already included in Section 1 or Section 2

## Qualified Sick Leave and Qualified Family Leave wages received from an employer: (See W-2 Box 14)

Qualified Sick Leave and Qualified Family Leave wages received from an employer: (See W-2 Box 14)	<u>Yes</u>	<u>No</u>
Did you also receive qualified sick leave wages from an employer during 2021? If yes, provide details.		
Did you also receive qualified family leave wages from an employer during 2021? If yes, provide details		

### Additional Info:

The maximum number of days that can be taken into account when claiming the Credit for Sick Leave for Certain Self-Employed Individuals is 10 days.

The maximum number of days that can be taken into account when claiming the Credit for Family Leave for Certain Self-Employed Individuals is 50 days.

If a day meets the requirements for both the Credit for Sick Leave and the Credit for Family Leave you can only count the day once and should not include the same day for both credits.

A son or daughter must generally be under 18 years of age or incapable of self-care because of a mental or physical disability.