

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

3a 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)

Yes No

7 Was this business fully disposed of in a fully taxable transaction during 2025 ?.....

8 Accounting method:

Cash Accrual Other (specify)

9 Method used to value closing inventory:

Cost Lower of cost or market Other (explain)

Yes No

10 Was there a change in determining quantities, costs, or valuations between opening/closing inventory?

(If yes, attach explanation)

11 Did you materially participate in the operation of this business during 2025 ?

12 Did you start or acquire this business during 2025 ?

13a Did you make any payments in 2025 that require you to file Forms 1099?

b If yes, did you or will you file all the required Forms 1099?

14 At-risk determination:

a Is all of the investment in this activity at risk?

b Is some of the investment in this activity not at risk?

15 Did you have unallowed passive losses in 2024 ?

16a Treat all MACRS assets for this activity as qualified Indian reservation property?

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?

d Was this business located in a Qualified Disaster Area?

Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.

INCOME

2025

2024

17 Gross receipts or sales.....

18 Returns and allowances plus other adjustments.....

19 Other income (include federal/state gas tax credit/refund)

COST OF GOODS SOLD – IF APPLICABLE

2025

2024

20 Inventory at beginning of year

21 Purchases

22 Items withdrawn for personal use

23 Cost of labor (do not include your salary)

24 Materials and supplies

25 Other costs

26 Inventory at end of year.....

ORG19

Business Income and Expenses (continued)

ORG19

EXPENSES	2025	2024
Business name _____		
27 Advertising		
28 Car and truck expenses (complete ORG18).....		
29 Commissions and fees.....		
30 Contract labor		
31 Depletion		
32 Depreciation and Section 179 deduction (Preparer Use Only).....		
33 Employee benefit programs:		
a Employee health insurance premiums		
b Other employee benefit programs		
34 Insurance (other than health).....		
35 Self-employed health insurance attributable to this business.....		
36 Interest:		
a Mortgage paid to banks not reported to you on Form 1098.....		
b Other		
37 Legal and professional services		
38 Office expenses		
39 Pension and profit-sharing plans.....		
40 Rent or lease:		
a Machinery and equipment (enter vehicle lease on ORG18)		
b Other business property.....		
41 Repairs and maintenance		
42 Supplies (not included in cost of goods sold)		
43 Taxes and licenses not reported to you on Form 1098		
44 Travel and meals		
a Travel.....		
b Meals subject to 50% limit.....		
c Meals subject to 80% limit.....		
d Meals not subject to limit		
45 Utilities		
46 Gross wages		
47 Other expenses: Meal Information		
Total Number Served During The Year		
Breakfast:		
Morning Snack:		
Lunch:		
Afternoon Snack:		
Dinner:		
Cost of meals purchased in Restaurants:		

48 Expenses for business use of your home (Preparer Use Only).....		
Complete ORG20 for Business Use of Home.		
49 Qualified pension plan start-up costs		
50 DPAD (line 6) from cooperative(s) with tax year beginning before Jan. 1, 2018.....		
51 DPAD (line 6) from cooperative(s) with tax year beginning after Dec. 31, 2017		

ORG19

Business Use of Home

ORG20

for:

copy:

Simplified method election for Home Office expenses: Elect the simplified method **in 2025** instead of entering actual expenses

Elected the simplified method **in 2024** instead of entering actual expenses

GENERAL INFORMATION	2025	2024
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	2025		2024	
	Direct	Indirect	Direct	Indirect
9 Casualty losses (Preparer Use Only)				
10 Total mortgage interest/points				
11 Mortgage interest/points on Form 1098				
12 Interest not on Form 1098.....				
13 Points not 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				

ORG20

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 Total miles for the year (line 3a less line 3b)									
4	Business miles 01/01/2025 thru 12/31/2025									
5	Total commuting miles									
STANDARD MILEAGE RATE		Vehicle 1	Vehicle 2	Vehicle 3						
6	Do you qualify for standard mileage? (Preparer 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			
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 (Preparer Use Only)									
12	Depreciation (Preparer Use Only)									
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 (Preparer Use)									
20	Section 179 expense (Preparer Use)									
21	Qualified Property for Economic Stimulus? (Preparer 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			
22	Qualified Property for Qualified Disaster Area? (Preparer 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			
23	Kansas Disaster Zone? (Preparer 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			
24	Qualified GO Zone Property (Preparer Use)	<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? (Preparer Use)	<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? (Preparer 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			
27	Elect 30% in place of 50% SDA (Preparer 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			
28	Date sold.....									
29	Sales price									
30	Expense of sale									
31	Gain/loss basis, if different (Preparer Use)									
32	AMT gain/loss basis, if different (Preparer Use)									
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 yes, is the evidence written?					<input type="checkbox"/> Yes	<input type="checkbox"/> No			

Asset Changes

ORG50/51

for:

Total

ORG50/51