

11/01/09

Bulletin No. 09-22

P-2905 D

P-2905 Fuel TablesD. Business Expenses - Providing Day Care Meals and Snacks (Effective 10/1/09)

Applicants providing day care in their own homes are entitled to deduct, as a business expense from earned income, the cost of meals and snacks provided to those children. Use the following standard deductions per child per day unless the day care provider submits information from self-employment tax forms (see P-2900 G).

Breakfast	\$1.19 per day
Lunch only	\$2.21 per day
Dinner only	\$2.21 per day
Snack	\$.66 per day

In cases that have documented non-meal related expenses, follow these directions:

- Manually figure the total monthly meal expense using the higher of the standard deduction table or the actual verified expenses. Convert weekly (biweekly) expenses to a monthly figure, by multiplying by 4.3 (2.15).
- Figure the monthly total for non-meal related expenses.
- Add a) and b) then enter the total in the ACTUALS field on the DCIN panel in ACCESS. For these cases the entries in the meals field will be disregarded and the amount in the ACTUALS field will be used.

Business Expenses - Providing Room and Board (Effective 10/1/09)

Use either A or B below, whichever is higher, for the business expense deduction.

ACCESS Code	Type	Group Size					
		1	2	3	4	5	6+
1	Room Only	142	261	373	474	563	676
2	2/3 Board	133	245	351	445	529	635
3	Board Only	200	367	526	668	793	952
4	Room and 2/3	275	506	724	919	1092	1311
5	Room and Board	342	628	899	1142	1356	1628

- The actual documented amount of business expenses for room and/or board providing the amount does not exceed the income received from the roomers and boarders.