

Daycare Provider Standard Meal Allowance Worksheet

Name of sole proprietor:	SSN/EIN:
<ul style="list-style-type: none"> IRS Publication 587 states that daycare providers can choose to use either the standard meal and snack rates or actual costs to expense the cost of food provided to children in their care. For both methods contemporaneous records must be kept. If using the standard meal/snack rates the care provider must retain the names of the children, dates, and hours the children attended daycare, and the type and quantity of meals and snacks provided. The standard meal/snack rates include beverages. If the taxpayer is part of a reimbursement plan, they can only deduct the meal expenses that are more than their reimbursement. 	
2023 Rates	
<i>This is for states other than Alaska and Hawaii.</i>	
Number of Children:	Number of days:
Breakfast: \$1.66 Lunch: \$3.04 Snack: \$0.97 Dinner: \$3.04 All day rates including 3 snacks, breakfast, lunch, and dinner: \$10.65	
Calculate Standard Meal Rate For This Return	
Number of children X number of days X amount =	
2022 Rates	
<i>This is for states other than Alaska and Hawaii.</i>	
Number of Children:	Number of days:
Breakfast: \$1.39 Lunch: \$2.61 Snack: \$ 0.78 Dinner: \$2.61 All day rates including 3 snacks, breakfast, lunch, and dinner: \$8.95	
Calculate Standard Meal Rate For This Return	
Number of children X number of days X amount =	
2021 Rates	
<i>This is for states other than Alaska and Hawaii.</i>	
Number of Children:	Number of days:
Breakfast: \$1.39 Lunch: \$2.61 Snack: \$ 0.78 Dinner: \$2.61 All day rates including 3 snacks, breakfast, lunch, and dinner: \$8.95	
Calculate Standard Meal Rate For This Return	
Number of children X number of days X amount =	

TAXPAYER SIGNATURE

DATE

I certify that all the above information is accurate to the best of my knowledge and that I have the records to substantiate my claims.