

Daycare Provider Standard Meal Allowance

If you qualify as a family daycare provider, ***you can use either the standard meal and snack rates or actual costs*** to calculate the deductible cost of food provided to eligible children in the family daycare for any particular tax year. If you choose to use the standard meal and snack rates for a particular tax year, you must use the rates for all your deductible food costs for eligible children during that tax year.

If you use the standard meal and snack rates, you must maintain records to substantiate the computation of the total amount deducted for the cost of food provided to eligible children. The records kept should include the name of each child, dates and hours of attendance in the daycare, and the type and quantity of meals and snacks served.

The standard meal and snack rates include beverages, but do not include non-food supplies used for food preparation, service, or storage, such as containers, paper products, or utensils. These expenses can be claimed as a 'separate deduction' on your Schedule C (Form 1040).

v19.1

2019 Standard Meal and Snack Rates (Pub. 587)

	Breakfast \$1.33	Lunch \$2.49	Snack \$0.74	Dinner \$2.49	All Day \$8.53
Number of Children					
Number of Days					
Total Cost = amount x children x days					