

Meal Served	Reimbursed Meals	Disallowed/Non-Payable Meals	Own Children Meals	Total Deductible Meals	IRS Meal Rate	Total Deductible Food Expense
Early Snack	0	0	0	0	\$0.78	\$0.00
Breakfast	2186	0	0	2186	\$1.40	\$3060.40
AM Snack	1827	0	0	1827	\$0.78	\$1425.06
Lunch	1949	0	0	1949	\$2.63	\$5125.87
PM Snack	479	1748	0	2227	\$0.78	\$1737.06
Supper	0	0	0	0	\$2.63	\$0.00
Evening Snack	0	0	0	0	\$0.78	\$0.00
Total						\$11348.39

This report is meant to assist with computing the deductible cost of food provided to eligible children for tax reporting purposes. The IRS states that no portion of the cost of food provided to the family day care provider's family, including food consumed by the provider or the provider's own children, is deductible. In the chart above, we have added together the number of meals for which you were reimbursed plus those that were not eligible for reimbursement but were served to children in your care. The number of meals provided to your own children were removed. The final total is multiplied by the Tier I reimbursement rate, which the IRS defines as the standard meal allowance.