P-2905 Fuel Tables (Continued)

D. Business Expenses - Providing Day Care Meals and Snacks (Effective 10/1/03)

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	$ .99 per day
Lunch only	$ 1.83 per day
Dinner only	$ 1.83 per day
Snacks	$ .54 per day

In cases that have documented nonmeal related expenses, follow these directions:

a) 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).
b) Figure the monthly total for nonmeal related expenses.
c) 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 10/1/03)

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

A. ACCESS

		Group Size					
Code	Type	1	2	3	4	5	6+
1	Room Only	116	213	305	387	461	553
2	2/3 Board	94	173	247	314	373	448
3	Board Only	141	259	371	471	560	672
4	Room and 2/3 Board	210	386	552	701	834	1001
5	Room and Board	257	472	676	858	1021	1225

B. 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.