

YEAR-END MEAL TALLY

If you are not on the Food Program, enter all meals and snacks in the column labeled "Number Not Reimbursed by Food Program."

	Breakfasts		Lunches		Dinners		Snacks	
	Number Reimbursed by Food Program	Number Not Reimbursed by Food Program	Number Reimbursed by Food Program	Number Not Reimbursed by Food Program	Number Reimbursed by Food Program	Number Not Reimbursed by Food Program	Number Reimbursed by Food Program	Number Not Reimbursed by Food Program
January								
February								
March								
April								
May								
June								
July								
August								
September								
October								
November								
December								
TOTAL								

2025 Standard Meal Allowance Rate*

Number of Breakfasts _____ X \$1.66 = \$ _____

Number of Lunches _____ X \$3.15 = \$ _____

Number of Dinners _____ X \$3.15 = \$ _____

Number of Snacks _____ X \$0.93 = \$ _____

Total Food Deductions \$ _____ †

Do not report any meals served to your own children (even if they are reimbursed by the Food Program).

* The IRS standard meal allowance rate for 2025 used in these calculations is based on the Tier I rate as of January 1, 2025. This rate is used for all meals and snacks served throughout 2025, even though the Tier I rate goes up every July. All providers, whether on Tier I or Tier II (and all providers not on the Food Program), will use the rates listed.

† Enter this amount on Form 1040 Schedule C, Part V. Be sure to enter any reimbursements from the Food Program (with the exception of reimbursements for your own children) as income on Form 1040 Schedule C, line 6.