



# IRS Special Edition Tax Tip 2015-04: IRS Webinar Helps Child Care Providers Learn Basic Tax Rules

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IRS Tax Tips

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**Issue Number: IRS Special Edition Tax Tip 2015-04**

## Inside This Issue

## IRS Webinar Helps Child Care Providers Learn Basic Tax Rules

IRS celebrates [Small Business Week](#) May 4 – 8, 2015, by highlighting some of its most popular educational products, videos and webinars to help your small business thrive. A good example is the webinar: "[Tax Related Guidance for Child Care Providers](#)." The online resource can help you as a business owner or operator learn how to correctly report common tax items associated with this type of business. Here are some of the topics included in the webinar:

**Child Care Income.** The presentation covers the various income items that you must report. These include items such as:

- Income from contracts specifying charges, terms and responsibilities.
- Diaper charges.
- Late pick up or early drop off fees.
- Registration fees.

**Child Care Expenses.** The webinar discusses allowable business expenses, including:

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- The business must be a for-profit activity.
- The expense must be ordinary and necessary.
- Only the business use portion of an expense may be deductible if the expense has elements of both personal and business use.
- You must make a reasonable allocation to determine the business use.
- Amounts you spend for personal or family reasons are not deductible.

**Special Rules.** The tax law contains specific rules in areas where business expenses are difficult to separate from personal expenses. For example, the webinar covers the special method you would use to compute the business use percentage of a home available only for day care service providers.

**Other Expenses.** Other expenses common to child care businesses are discussed, including:

- Food consumed by your daycare recipients.
- Supplies such as games, books, child proofing devices and toys.

Other topics include the USDA Food Reimbursement Program, depreciation rules and much more. Check out this and other IRS webinars and videos to celebrate Small business Week 2015 at [www.irsvideos.gov](http://www.irsvideos.gov).

Follow the IRS on Twitter! The IRS has three key accounts: @IRSnews, @IRStaxpros and @IRSenEspañol. For all the IRS Small Business Week information, keep an eye on these IRS Twitter accounts and the key hashtags: #IRSsbw15 and #DreamSmallBiz.

## Additional IRS References:

- [Child Care Tax Center](#)
- [Small Business and Self-Employed Tax Center](#)
- [Online Learning and Educational Products](#)
- [e-News for Small Businesses](#)
- [Form 8829](#), Expenses for Business Use of Your Home
- [Publication 535](#), Business Expenses
- [Publication 583](#), Starting a Business and Keeping Records
- [Publication 587](#), Business Use of Your Home

## IRS YouTube Videos:

- *Employer Identification Number* – [English](#) | [ASL](#)

- *Simplified Home Office Deduction* – [English](#) | [Spanish](#) | [ASL](#)
- *IRS Online Tax Calendar* – [English](#) | [Spanish](#) | [ASL](#)
- *Record Keeping* – [English](#) | [Spanish](#) | [ASL](#)

#### IRS Podcasts:

- *Simplified Home Office Deduction* – [English](#) | [Spanish](#)
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