



IRS Small Business Resources

[Child Care Tax Center](#)

The Child Care Tax Center contains links to child care related topics such as the Child Care Provider Audit Techniques Guide, forms, publications, and related links.

<http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Child-Care-Tax-Center>

[IRS Small Business & Self Employed Tax Center](#)

This section offers a broad range of resources across federal and state agencies, as well as industry/profession specific information for self-employed entrepreneurs, employers and businesses. You will also find links to starting and operating a business, employment taxes, business-related forms and publications, and online learning options.

<http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed>

[IRS Virtual Small Business Tax Workshop](#)

Nine interactive lessons designed to help new small business owners learn their tax rights and responsibilities.

<http://www.tax.gov/SmallBusinessTaxpayer/virtualworkshop>

Links within Child Care Tax Center page:

[Publication 587 - Business Use of Your Home](#) (See Day Care Facility)

The purpose of this publication is to provide information on figuring and claiming the deduction for business use of your home. It contains special rules for day care providers including standard meal and snack rates.

[Form W-10](#) (PDF)

Individuals claiming the Child and Dependent Care Credit must provide identifying information for all persons or organizations that provide care for the qualifying child. You can use Form W-10 to provide the necessary information to your clients.

[U.S. Department of Agriculture's Child and Adult Care Food Program](#)

CACFP plays a vital role in improving the quality of day care for children and elderly adults by making care more affordable for many low-income families. Through CACFP, 2.9 million children and 86,000 adults receive nutritious meals and snacks each day as part of their day care.

[Child Care Provider Audit Techniques Guide](#)

This Audit Techniques Guide will provide information on tax related issues pertaining to the child care providers industry. It provides guidance on accounting for income and deductions. Intended audiences are taxpayers, tax professionals and IRS examiners.

[Child Day Care Provider Tax Compliance Assistance Video](#)

Learn how to correctly report common tax items associated with owning a child or day care business by watching this 1 hour video. Topics include; Income items, Recordkeeping tips, Business use of the home calculation, Expense Issues, Depreciation rules and reporting Food Program Reimbursements.

[EITC Home Page - It's easier than ever to find out if you qualify for EITC](#)

The Earned Income Tax Credit is a refundable federal income tax credit for low to moderate income working individuals and families. To qualify, you must meet certain requirements and file a tax return, even if you do not owe any tax or are not required to file.