



IRS Child Care Tax Center

General Information for Businesses

[Small Business and Self-Employed One-Stop Resource](#)

This section provides general small business information useful in all industries and professions. It includes links to small business products, employment taxes, electronic filing and paying, taxpayer burden reduction, abusive tax avoidance transactions, and many other topics.

[Issue Management Resolution System](#)

The IRS Stakeholder Liaison (SL) function has established the Issue Management Resolution System (IMRS). When stakeholder organizations notify the IRS of concerns about IRS policies, practices and procedures, SL researches the issues to bring about resolution.

Resources for Specific Communities

[Industries and Professions](#)

Specific tax information for Agriculture, Automotive, Construction, Entertainment, Fishing, Gas Retailers, Manufacturing, Real Estate, Restaurants, Tax Professionals, and other industries.

Resources Specific to Child Care Providers

[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.