

# ***TheTaxReview* Daycare Providers**

## **Learning Objectives/Table of Contents**

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### **Learning Objective**

**A Learning Objective A**

Recognize ways in which the IRS may reconstruct the income of a daycare provider.

**B Learning Objective B**

Identify deduction requirements for common daycare expenses.

**C Learning Objective C**

Compute the business use of the home percentage for the actual expense method.

**D Learning Objective D**

Calculate the business use of the home deduction using the simplified method.

**E Learning Objective E**

Choose the proper reporting method to account for meals provided to daycare recipients.