1. We start by checking if the year is divisible by 4 using the modulo operator %. If it is not divisible by 4, the program immediately concludes that it is not a leap year and returns False.
2. If the year is divisible by 4, we proceed to the next conditional statement to check if it is divisible by 100. If it is, we move on to the next step. Otherwise, we conclude that it is a leap year and return True.
3. If the year is divisible by both 4 and 100, we further check if it is divisible by 400. If it is, we consider it a leap year and return True. If not, we determine that it is not a leap year and return False.