Step by Step:
Applying for Nebraska's
Refundable School
Readiness Tax Credit

### Child care professionals: You might be eligible for as much as \$1,620 in refundable credits on your 2021 tax return.

Last year, the Nebraska Legislature fixed the School Readiness Tax Credit Act to make sure more of our state's hardworking child care providers can take advantage of these financial benefits.

Individual child care staff members and self-employed proviers can apply for refundable tax credits ranging between \$540 and \$1,620 on their 2021 tax return, based on their professional classification level as defined by **Step Up to Quality**, Nebraska's child care quality rating and improvement system.

These credits will be available to providers through the 2021 tax year, after which the School Readiness

Tax Credit program expires. Using this tax credit sends a clear signal to policymakers that these supports are important for keeping Nebraska's child care industry strong and growing.

This resource sheet can help guide you through the steps to apply.





## Review the eligibility requirements for the refundable tax credit



Visit the Step Up to Quality (SUTQ) website at <a href="https://www.education.ne.gov/stepuptoquality/providers-educators/resources/tax-credits/">https://www.education.ne.gov/stepuptoquality/providers-educators/resources/tax-credits/</a> to review the

eligibility requirements and tiered tax credit amounts.

6+ MONTHS employment The refundable credit is open to selfemployed providers or individual child care staff members. In either case, the applicant must have been employed

for at least 6 months in a child care program that is participating in Step Up to Quality. Consult the Step Up to Quality website for additional information about base educational and training requirements.



## By February 1, 2022, complete the Attestation Form Application



Log in to the Nebraska Early Childhood Professional Record System (NECPRS) at <a href="https://necprs.ne.gov/home">https://necprs.ne.gov/home</a> to complete the online Attestation Form. You will use this form to verify your identity and record

your professional education, credentials, training and work history. If you do not already have a free NECPRS account, you will need to create one before proceeding.

WEEKS for processing

Submit the form electronically, and be sure to print a copy of your Attestation Form for Step 3 below. Be aware that it may take the Nebraska Department of Education **up to 6** 

weeks to process your Attestation Form.



Need additional assistance completing your Attestation Form? Step Up to Quality has produced a useful tutorial video for filling it out in the NECPRS system. View it online at <a href="https://youtu.be/S\_gDngeNQQs">https://youtu.be/S\_gDngeNQQs</a>

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## School Readiness Tax Credit Act Staff Member Application

#### Where to find it:

https://revenue.nebraska.gov/sites/revenue. nebraska.gov/files/doc/tax-forms/2021/school read\_staff\_mem\_app.pdf

#### Mail the Application and Attestation forms to:

Nebraska Department of Revenue P.O. Box 94609 Lincoln, NE 68509-4609

# By March 1, 2022, submit your Attestation Form and School Readiness Tax Credit Staff Member Application to the Department of Revenue



Download the School Readiness Tax Credit
Act Staff Member Application from the
Nebraska Department of Revenue website.

WEEKS for processing

Mail the completed Staff Member Application <u>and</u> printed copy of your Attestation Form to the Nebraska Department of Revenue at the address

indicated to the left. <u>Be aware that it will take up to 4 weeks to process the application paperwork</u>.

## 4

## Claim your tax credit when you submit your 2021 tax return



If your application is successful, you will receive a Tax Credit Certification form from the Nebraska Department of Revenue.



Attach the Tax Credit Certification Form to your Form 1040N when you submit your Individual Tax Return for the 2021 tax year.

Nebraska's child care professionals need access to financial supports that will enable them to continue providing a crucial service to our state's working parents, employers and economy.

Applications for this year's tax credits will be accepted beginning July 1, 2021.



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