

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 hard-working child care providers can take advantage of these financial benefits.

Individual child care staff members and self-employed providers 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.



1

Review the eligibility requirements for the refundable tax credit



Visit the Step Up to Quality (SUTQ) website at <https://www.education.ne.gov/stepuptoquality/providers-educators/resources/tax-credits/> to review the eligibility requirements and tiered tax credit amounts.

6+

MONTHS
employment

The refundable credit is open to self-employed 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.

2

By February 1, 2022, complete the Attestation Form Application

NECPRS



Log in to the Nebraska Early Childhood Professional Record System (NECPRS) at <https://necprs.ne.gov/home> 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.

6

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 https://youtu.be/S_gDngeNQqs

RESET **PRINT**

NEBRASKA
Department of Revenue

School Readiness Tax Credit Act – Staff Member Application 2021

| Applicant Name and Address | | | Eligible Program Name and Address | | |
|--|-------|----------|--|-------|----------|
| Applicant's Name | | | Eligible Program Name | | |
| Street or Other Mailing Address | | | Street or Other Mailing Address | | |
| City | State | Zip Code | City | State | Zip Code |
| Applicant's Social Security Number (SSN) | | | Dates of employment with the above eligible program. (If employed by more than one eligible program, attach additional documentation.) | | |
| From: | | | To: | | |

Below, please check the box that applies to your Nebraska Early Childhood Professional Records System classification level as shown on the Attestation of Staff Member Classification Level form. **You must attach the Attestation of Staff Member Classification Level form to this application.**

| Level | Tax Credit | Check the Level that Applies |
|-------|------------|------------------------------|
| One | \$540 | <input type="checkbox"/> |
| Two | \$810 | <input type="checkbox"/> |
| Three | \$1,350 | <input type="checkbox"/> |
| Four | \$1,620 | <input type="checkbox"/> |

Under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

sign here! Signature of Applicant _____ Date _____ Phone Number _____
Email Address _____

Instructions

Who May File. An eligible staff member may file this application. An eligible staff member is an individual that:

- Is employed by eligible program for at least six months of the tax year; or
- Is a self-employed individual for an eligible program for at least six months of the tax year; and
- Provided child care and early childhood education for the eligible program; and
- Is assigned a classification level in the Nebraska Early Childhood Professional Record System.

An eligible program is one that has been assigned a quality scale rating under the Step Up to Quality Child Care Act. An eligible staff member does not include certified teaching and administrative staff employed by before-and after-school or pre-kindergarten programs established by school boards or educational service units.

When to File. This application for credits must be filed after you have been providing child care and early childhood education for an eligible program for at least six months of the taxable year.

What to File. Attach and submit a signed School Readiness Tax Credit Act—Attestation of Staff Member Classification Level along with this application.

Specific Instructions

Applicant Information. Enter your name, mailing address, and SSN.

Eligible Program Information. Enter the name and address of the eligible program.

Dates of Employment. Enter the dates you were employed by, or self-employed with the eligible program. If you were employed by more than one eligible program, attach a list of additional employers. Be sure to include the name, address, and dates of employment for each additional employer.

Mail this Application and your Attestation form to:
Nebraska Department of Revenue, PO Box 94609, Lincoln, NE 68509-4609. 6/7/2021

School Readiness Tax Credit Act Staff Member Application

Where to find it:

https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/tax-forms/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

3 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.

4
WEEKS
for processing

Mail the completed Staff Member Application **and** printed copy of your Attestation Form to the Nebraska Department of Revenue at the address indicated to the left. **Be aware that it will take up to 4 weeks to process the application paperwork.**

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.



601 South 13th Street | Suite #600 | Lincoln, NE 68508 | P: 402 261 9671
FirstFiveNebraska.org | info@FirstFiveNebraska.org

