

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

**Child care providers:
ACT NOW to apply for as
much as **\$1,567** in refundable
credits on your upcoming
2020 tax return.**

In 2020, 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 providers can apply for refundable tax credits ranging between \$532 and \$1,597 on their next 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, **but time is running out to claim them on your 2020 tax return.**

This resource sheet can help guide you through the four basic steps for applying.



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, 2021, complete the Attestation Form Application

NECDDRS



Log in to the Nebraska Early Childhood Professional Record System (NECPRS) at 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 2020

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	\$532	
Two	\$798	
Three	\$1,330	
Four	\$1,597	

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 individual who is employed with, or who is a self-employed individual providing child care and early childhood education for an eligible program for at least six months of the taxable year, and who has been assigned a classification level pursuant to the Nebraska Early Childhood Professional Record System, may apply for the income tax credit available under this program. An eligible program is one that has been assigned a quality scale rating under the Step Up to Quality Child Care Act. Certified teaching and administrative staff employed by before-and-after-school or pre-kindergarten programs established by school boards or educational service units are not eligible to receive credits under this program.

When to File. This application for credits must be filed after you have been employed with or self-employed and 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 current name, mailing address, and SSN.

Eligible Program Information. Enter the name, address, and dates of employment. 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.

Identify Classification. Place an "X" next to the most recent level you have been assigned on the Nebraska Early Childhood Professional Record System.

Signature. This application must be signed by the qualifying individual. Include a daytime phone number in case the Nebraska Department of Revenue (DOR) needs to contact you about the application. By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the State of Nebraska's file share system.

Mail this Application and your Attestation form to:
Nebraska Department of Revenue, PO Box 94609, Lincoln, NE 68509-4609. 6/17/2020

School Readiness Tax Credit Act Staff Member Application

Where to find it:

https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/tax-forms/2020/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, 2021, 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 2020 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 2020 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. Using the School Readiness Tax Credit sends a clear signal to state policymakers that these supports play an important role in keeping Nebraska's child care industry strong and growing. *Apply today.*



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