

Child Care Refundable Tax Credit Application

7203

DEPARTMENT OF REVE	10E					
For taxable year	(List the tax year for which the cr	redit will be claimed o	n the individual income tax return).			
Parent's or Legal Guardian's First Name and Middle Initial			Parent's or Legal Guardian's Last Name			
Spouse's First Name and Middle Initial (If Married, Filing Jointly Return)			Spouse's Last Name (If Married, Filing Jointly Return)			
Current Mailing Addre	ss (Number and Street or PO Box)					
City		State	Z	ZIP Code		
Parent's or Legal Guardian's Social Security Number (SSN)			Spouse's SSN (If Married, Filing Jointly Return)			
	Pa	rt A - Total H	ousehold Income			
Please note th	e total household income may not be	the same amoun	t reported as federal adjusted gro	oss income on yo	ur income tax return.	
Please note the total household income may not be the same amount reported as federal adjusted gross income on your income tax return. 1 Enter the adjusted gross income from the Federal Form 1040 for the tax year return on which you are claiming the credit. Example: If you are claiming this credit on your 2024 tax return that is due in 2025, enter the adjusted gross income from your 2024 Federal Form 1040. If you do not have the adjusted gross income from your federal return, calculate Line 1 based on the following items for the applicable tax year: • Wages; • Taxable interest; • Ordinary dividends, taxable amount; • IRA distributions, taxable amount; • Pensions and annuities, taxable amount; • Capital gain or (loss) • Taxable refunds, credits, or offsets of state and local income taxes; • Alimony received; • Business income or (loss) from Federal Schedule C; • Other gains or (losses) from Federal Form 4797; • Rental real estate, royalties, partnerships, S corporations, trusts, etc. from Federal Schedule E; • Unemployment compensation; • Other income included in total income based on Federal Schedule 1 • Subtract Adjustments to income based on Federal Schedule 1 • Subtract Adjustments to income based on Federal Schedule 1 • Subtract Adjustments for the housing deduction on the foreign earned income exclusion and the adjustment for the housing deduction on the foreign earned income 2						
3 Add lines 1						

If your total household income in Line 3 above is over \$150,000, STOP. You do not qualify for this tax credit.

4	Family Size
	Your family size equals the number of personal exemptions on your Nebraska individual income tax return (this is the same number
	entered on line 4. Form 1040N).



Certification Number:

Child Care Refundable Tax Credit Application

SSN Parent's or Legal Guardian's Name

Part B - Dependent and Child Care Program Information

List each dependent child age 5 years old or younger that will be claimed on the federal income tax return (Dependent Child). Do not list any child older than 5 years of age on December 31 of the calendar year for which the credit is requested. If you do not claim a child as a dependent on your federal income tax return, STOP. You do not qualify for this tax credit. For each dependent child listed that is enrolled in a Child Care Program Licensed Under the Child Care Licensing Act, list the name of the Child Care Program/Provider and the Child Care License Number from the Nebraska Department of Health and Human Services (DHHS). A roster of DHHS Licensed Child Care Programs/Providers may be found here. If your dependent child attended more than one Child Care Program/Provider in the calendar year, you only need to enter information for one Child Care Program/Provider. If your dependent child only received care from a DHHS approved license-exempt provider enrolled in the Child Care Subsidy Program pursuant to Neb. Rev. Stat. §§ 68-1202 and 68-1206, mark YES in the appropriate column. If your dependent child did not receive care antar NA under the Child Care Program/Provider column

First Name and Middle Initial	Last Name	SSN	Date of Birth	Child Care Program or Provider Name	Is the License- exempt Provider in the Child Care Subsidy Program? Mark YES* or NO	Child Care Program or Provider License Number from DHHS

The amount of the reserved credit is limited to the approved amount indicated on this form and may be reduced based on the actual amounts and information reported on the income tax return of the individual claiming the credit. If you are eligible for additional credit, you will need to complete and submit another Form 7203 for the additional credit.						
Check here if this is an amended/additional Form 7203 credit request.						
sign	Under penalties of law, I declare that I have examined this application, an it is correct and complete.	d to the best of my knowledge and belief,				
here	Signature of Applicant	Date				
	Email Address	Phone Number				
Estimated Credit Authorization For DOR Use Only						
Reserved Cred	lit Amount Approved based on the completed Form 7203 and information su	bmitted. \$				

Note you may claim the estimated credit amount approved on the Nebraska individual income tax return, however, this amount may be reduced if the information submitted on the Form 7203 does not agree with the information on the individual income tax return filed.

Instructions

Who May File. Parents or legal guardians of children 5 years old or younger may apply to the Nebraska Department of Revenue (DOR) to receive a refundable tax credit. The parent or legal guardian must claim the child as a dependent for federal income tax purposes and is eligible for the refundable tax credit if:

- The child is enrolled in a child care program licensed pursuant to the Child Care Licensing Act;
- The child receives care from an approved license-exempt provider enrolled in the child care subsidy program pursuant to Neb. Rev. Stat. §§ 68-1202 and 68-1206; or
- The parent's or legal guardian's total household income is less than or equal to 100% of the federal poverty level.

The credit will equal:

- \$2,000 per child, if the total household income is no more than \$75,000; or
- \$1,000 per child, if the total household income is more than \$75,000 but no more than \$150,000.
- If the total household income is more than \$150,000, the parent or legal guardian is **not eligible** for the child care refundable tax credit.

When to File. Application submission for each tax year will open on the first business day in January following the applicable tax year. The Child Care Refundable Tax Credit Application, Form 7203, must be certified by DOR prior to claiming the tax credit on your individual income tax return. Parents and legal guardians are encouraged to submit the Child Care Refundable Tax Credit Application, Form 7203, using DOR's Electronic Document & Application Submission Hub (eDASH).

What to File. Parents and legal guardians must submit the Child Care Refundable Tax Credit Application, Form 7203. If any dependent child received care from a DHHS approved license-exempt provider enrolled in the Child Care Subsidy Program pursuant to Neb. Rev. Stat. §§ 68-1202 and 68-1206, they must also submit a copy of the DHHS authorization with their application. The DHHS authorization is available in the parent's or legal guardian's ACCESSNebraska or iServe Nebraska account.

Where to File. To expedite processing, DOR recommends submitting the Child Care Refundable Tax Credit Application, Form 7203, electronically through the <u>eDASH</u> portal.

Paper submissions of Form 7203 should be mailed to: Nebraska Department of Revenue, **ATTN: Child Care Refundable Tax Credit**, PO Box 98911, Lincoln, NE 68509-8911. **Do not submit this form with your income tax return** as the tax credit application must be certified by DOR prior to claiming the credit on your individual income tax return.

Claiming the Credit. After your Form 7203 has been certified and returned by DOR, you must claim the reserved credit amount on the applicable line of your Nebraska individual income tax return. You will need the **Certification Number** and **Reserved Credit Amount** from the Estimated Credit Authorization section of your approved Form 7203 when claiming the credit on your Nebraska individual income tax return.

Dependent and Child Care Program Information. A program also qualifies if the dependent child was enrolled in a preschool, nursery or school-age child care program that is not required to be licensed under the Child Care Licensing Act because the program is operated or contracted by a public school district and subject to the rules and regulations of the Nebraska Department of Education pursuant to Neb. Rev. Stat § § 71-1910 and 71-1916(4). Enter the Child Care Program/Provider Name and select NO in the license-exempt box. Then, in the Child Care License Number field, enter "HS" followed by your Public High School District Code. For example, enter "HS5555001" for the Lincoln high school district in Lancaster County.

Email. By entering an email address, the applicant acknowledges DOR may contact the applicant by email. The applicant accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

Tax Preparer. A tax preparer may submit the Form 7203 via eDASH on behalf of the applicant, provided they retain either a Form 7203 or a Power of Attorney, Form 33, signed by the taxpayer in their records. A digital signature is acceptable on the Form 7203. Per Revenue Ruling 99-20-1, a digital signature is not acceptable on the Form 33. The signed forms retained for your records do not need to be submitted to DOR unless requested.