

## Instructions

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

- Is employed by the 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 and has a copy of the form School Readiness Tax Credit Attestation of Staff Member Classification Level. When you create a program profile in the Nebraska Early Childhood Professional Records System (NECPRS), NECPRS assigns an application number. Enter this number in the Attestation Application Number.

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 certificated teaching and administrative staff employed by before-and after-school or pre-kindergarten programs established by school boards or educational service units.

**When and Where to File.** Application submission for each tax year will open as published on DOR's website. DOR will not accept any application before that date. This School Readiness Tax Credit Act - Staff Member Application, Form SR-3605 (Form SR-3605), must be approved by DOR prior to claiming the tax credit on your individual income tax return. You must have been providing child care and early childhood education for an eligible program for at least six months of the taxable year. Eligible staff members submit the Form SR-3605 using DOR's Electronic Document & Application Submission Hub (eDASH).

**What to File.** Eligible staff member must submit the Form SR-3605 with the School Readiness Tax Credit Act Attestation Application Number for the tax year. An application will be considered complete when all the required information has been submitted.

**Claiming the Credit.** After your Form SR-3605 has been certified and returned by DOR, you may claim the approved credit amount on the applicable line of your Nebraska individual income tax return. You will need the approved credit amount and the certificate number from your approved Form SR-3605 when claiming the credit on your Nebraska individual income tax return.

**Email.** By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by secure email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email. A valid email address is required for all applications submitted electronically. All communication and notices for applications submitted in eDASH will be sent to the email address entered on the application.

**Authorization for DOR to Send Notices by Secure Electronic Means.** By submitting the application electronically you have authorized the DOR to deliver any notice by electronic means in a secure manner to the email address entered, you accept any risk to confidentiality associated with this method of communication. The DOR will only send confidential information by secure email.

**Applicant Information.** Enter your name, mailing address, SSN and Attestation application number.

**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. Employment dates entered must total at least six months of the tax year of the application. If your employment date began before January 1, use January 1 of the tax year of the application. For the ending date of employment, if you are still employed at the end of the year enter December 31 of the tax year of the application. If you were employed by more than one eligible program, complete the information for each additional employer. Enter the name, address, and dates of employment for each additional employer.

**Identify Classification.** Select the most recent level you have been assigned on the Nebraska Early Childhood Professional Record System as indicated on the School Readiness Tax Credit Act Attestation of Staff Member Classification Level that is submitted with this application, Form SR-3605.

**Signature.** This application must be signed by the eligible staff member. Include a daytime phone number in case the 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.

**Appeal.** The amount of approved credit, outside of notification that the total annual limit allocated for applications has been reached, is a final action of the Tax Commissioner and may be appealed in accordance with the Administrative Procedure Act. Appeals must be filed with the District Court of Lancaster County within 30 days after the date of the

Tax Commissioner's final determination.

## **Additional Instructions**

**Annual Limit.** DOR will process completed applications in the order received until the annual limit has been reached.

### **Application and Approval Steps.**

1. Request the School Readiness Tax Credit Act — Attestation of Staff Member Classification Level form from the Nebraska Department of Education. Please allow six weeks for your request to be processed by the Nebraska Department of Education.
2. Application submission for each tax year will open as published on DOR's website. The \$7.5 million limitation is the combined total of nonrefundable tax credits approved for the School Readiness tax Credit Act - Application for Childcare and Education Provider **and** the refundable tax credits approved for the School Readiness Tax Credit Act - Staff Member Application.

DOR will process the applications in the order received until the School Readiness Tax Credit Act limitation of \$7.5 million has been reached. Please allow four weeks for DOR to process and respond to your application.

3. Claim your tax credit by entering the approved tax credit amount and certificate number on your Individual Income Tax Return, Form 1040N.