

# Child Care Tax Credit Contribution Application

## Contributor's Information

Individual's First Name and Middle Initial		Last Name or Name of Entity Making the Contribution ("Contributor")	
Spouse's First Name and Middle Initial		Last Name (If Married, Filing Jointly Return)	
Mailing Address (Number and Street or PO Box)			
City	State	ZIP Code	
Federal ID Number or SSN	If married, filing jointly, enter spouse's SSN	Nebraska ID Number	
Type of Nebraska Return Claiming Tax Credit			
<input type="checkbox"/> 1040N	<input type="checkbox"/> 1041N	<input type="checkbox"/> 1065N	<input type="checkbox"/> 1120N
<input type="checkbox"/> 1120-SN	<input type="checkbox"/> 1120NF	<input type="checkbox"/> Insurance Company	

Must be able to certify the statements below by checking each box. If you cannot certify each statement, STOP you do not qualify to request this credit.

- I acknowledge a contribution is not eligible for the credit if it is claimed as a charitable deduction on a federal income tax return. I certify I will not claim or receive a federal income tax charitable donation benefit for the listed contribution.
- I certify, the contribution made to the eligible program or intermediary organization is a bona fide arm's length transaction and I or a person related to me doesn't have a financial interest in the eligible program or intermediary organization. See instructions.
- I certify, the contribution was not a payment nor a discount for child care services being provided for a particular child.

Date Contribution Made	Amount of Contribution
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Form of Contribution:  Cash  Check  Cash Equivalent  Livestock  Agricultural Commodity  Publicly Traded Security

If the contribution was cash equivalent, livestock, agricultural commodity or publicly traded security, enter details regarding the Form of Contribution and method used to determine the value of contribution (does not apply to contributions made in cash or by check). Must attach documentation of value. See instructions.

### ENTER INFORMATION FROM COMPLETED & SIGNED FORM CCTC-R

Name of Eligible Program or Intermediary Organization Receiving Contribution		NDHHS License Number of Eligible Program	
Current Mailing Address (Number and Street or PO Box)		Eligible Program Location Street Address	
City	State	ZIP Code	
Federal ID Number or SSN		Nebraska ID Number	
Location (County) of Opportunity Zone. Leave Blank if Not in Opportunity Zone.		Census Tract Number of Opportunity Zone. Leave Blank if Not in Opportunity Zone.	

### ATTACH COPY OF FORM CCTC - R RECEIVED FROM ELIGIBLE PROGRAM OR INTERMEDIARY FOR CONTRIBUTION.

Under penalty of law, I have examined this form including the information submitted with the form, and to the best of my knowledge and belief, it is correct and complete.

**sign here** Signature of Individual Contributor or Owner, Member, Partner, or Person Authorized by Attached Power of Attorney of the Contributor Entity \_\_\_\_\_ Date \_\_\_\_\_

Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

Contact Person \_\_\_\_\_ Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

### For Nebraska Department of Revenue Use Only

Date \_\_\_\_\_  
Amount of approved credit: \$ \_\_\_\_\_  
Certificate Number: \_\_\_\_\_

Credit Authorization Comments:
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**Submit this application via the Nebraska Department of Revenue's secure file sharing system [here](#).  
Retain a copy of this form for your records.**

## Instructions

**Who May File.** Any eligible contributor who makes a qualifying Child Care Tax Credit contribution must complete and file the Child Care Tax Credit Contribution Application, Form CCTC-A, to have the contribution certified by the Nebraska Department of Revenue (DOR) prior to claiming the credit on their income tax return. Any unused credit may be carried forward for the next five years after the credit was first granted.

Contributions made to the eligible program or intermediary organization must be a bona fide arm's length transaction. The contributor or a person related to the contributor must not have a financial interest in the eligible program or intermediary organization. A financial interest includes:

- An ownership interest in the child care provider or intermediary organization;
- Compensation or wages received from the child care provider or intermediary organization for serving in a leadership position;
- Compensation or wages received from serving as a member on the board of directors of the childcare program or organization; or
- An employee and serving as a member on the board of directors.

Unpaid volunteers at a child care provider or unpaid voluntary members on the board of directors for the organization do not have a financial interest. Compensated employees who do not serve in leadership positions do not have a financial interest.

**When to File.** The Form CCTC-A must be completed, along with the Child Care Tax Credit Contribution Receipt, Form CCTC-R, after the qualifying contribution is made under the Child Care Tax Credit Act. The qualifying Child Care Tax Credit contribution must be approved by DOR prior to claiming the nonrefundable tax credit on the contributor's return. The DOR cannot accept Forms CCTC-A and CCTC-R that list multiple contributions. Separate Forms CCTC-A and CCTC-R must be submitted for each contribution when contributions are made on different days or to different programs or organizations.

**Processing Procedure.** The Forms CCTC-A and CCTC-R must be properly filled out and any required documentation submitted to be considered a complete application. DOR will process completed Forms CCTC-A and CCTC-R in the order received until the annual tax credit limitation of \$2.5 million has been reached. An application will be considered complete when all information requested for the application has been submitted. Eligible programs actively caring and billing for a subsidized child must be verified with Nebraska Department of Health and Human Services (NDHHS). Child is defined in the Child Care Tax Credit Act as an individual who is five years of age or less. Allow up to three months for processing.

**Amount of Credit.** The amount of the credit will be determined by DOR. The credit will be equal to the amount of the qualifying contribution if (1) the eligible program that receives the contribution has a physical presence in an opportunity zone in this state designated pursuant to the federal Tax Cuts and Jobs Act, Public Law 115-97; or (2) the eligible program that receives the contribution has at least one child enrolled in the child care subsidy program established pursuant to Neb. Rev. Stat. §§ 68-1202 and 68-1206 and the child care provider is actively caring and billing for the child as verified by the NDHHS. The contribution must be made in the month the eligible program was actively caring and billing for a subsidized child who is five years of age or less. If one of the preceding criteria are not met the credit will be equal to 75% of the qualifying contribution. The credit for the contributor shall not exceed \$100,000 for any single taxable year.

Only requests made by DOR to NDHHS will be considered as acceptable verification that the eligible program is actively caring and billing for subsidized children.

**Email.** 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. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

**Records.** All contributors must retain records for at least three years after filing the tax return claiming the credit. If the contributor's credit in the taxable year the contribution was made exceeds their total tax due, they may carry forward the excess credit for up to five taxable years after the taxable year in which contribution was made. If carrying forward any unused credits, the records supporting the original credit must be kept for at least three years after filing the last return on which the credit carryforward is used.

The eligible program or intermediary organization receiving the contribution must retain records for at least three tax years after the contribution was received.

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

## Process to Submit the Form CCTC-A

The contributor needs to contact the eligible program or intermediary organization they are making the qualified contribution to and work together to complete the Form CCTC-A.

After the Form CCTC-R has been completed and signed by the eligible program or intermediary organization the contributor needs to complete the Form CCTC-A and attach a copy of the completed and signed Form CCTC-R to their completed and signed Form CCTC-A.

**Form of Contribution.** A qualifying contribution can be made in the form of cash, check, cash equivalent, agricultural commodity, livestock, or publicly traded security. Documentation must be attached to support a contribution made in the form of cash equivalent, agricultural commodity, livestock, or publicly traded security. For example, supporting documentation for an Agricultural Commodity requires the Cooperative Purchase Settlement document. Example of cash equivalents are Treasury Bills (T-bills), Certificate of Deposits (CDs), money market funds, etc.

Examples of donations that are **not** qualifying contributions for the tax credit are services, property, or non-cash items other than the items listed as qualifying contributions.

**How to Value Contribution.** Contributions should be valued per IRS Guidelines. A payment for daycare services to a child care provider for child care services being provided for a particular child is not a qualified contribution.

**Claiming Credits.** The approved nonrefundable tax credit may be claimed in tax years beginning on or after January 1, 2024. The credit may be claimed on the appropriate line of the corporate, individual, or fiduciary income tax returns. Partnerships and S corporations electing to be subject to Nebraska income tax may also claim the credit. The credit can be distributed to beneficiaries. Beginning September 3, 2025, the credit may be claimed by insurance companies subject to premium and related retaliatory tax liability imposed by Neb. Rev. Stat. §§ 44-150, 77-908, or 81-523 or financial institution subject to the franchise tax imposed by sections §§ 77-3801 to 77-3807.