

Instructions for Completing the 2019 Louisiana School Readiness Tax Credit Form R-10615 For Child Care Director and Staff Member

Individuals who work in a Type III child care center may be able to qualify for refundable School Readiness Tax Credits (SRTC), which are designed to recognize their professional accomplishments. This SRTC will be based on the individual's level of education and training, as evaluated by Louisiana Pathways. Each child care director and staff member must file a Louisiana individual income tax return in order to take advantage of this financial benefit unique to Louisiana which recognizes the commitment of the state's child care teachers.

In order to qualify for the Child Care Director and Staff SRTC:

- Individuals must have worked for an **average of 30 hours a week for at least six months of the 2019 calendar year at the same** participating Type III Child Care Center
 - The center must have been awarded 0-5 stars by July 1, 2019
 - For a complete list of participating Type III centers, visit: <https://bit.ly/2F8CzTd>
- Individuals must be registered with Louisiana Pathways, and have presented qualifying credentials
- Individuals must claim the SRTC as part of their Louisiana individual Income Tax Return for 2019
- Each eligible director and staff member is responsible for completing **both copies** of form R-10615

Attached to this letter you will find **two copies** of form R-10615. Each form must be filled out completely and signed by both the Child Care Facility's Authorized Representative and the Taxpayer (Director or Staff Member). Please note that these forms may not be copied. The Louisiana Department of Revenue will only accept an original form. The second original version of the form is to be mailed back to Louisiana Pathways.

1. COMPLETING THE CHILD CARE CENTER'S PORTION OF FORM R-10615

The CENTER DIRECTOR OR OWNER must complete and sign this portion of **both** copies of form R-10615. *Do not complete and sign the form if center was not awarded 0-5 stars by July 1, 2019, or if Director or Staff Member did not work an average of 30 hours a week for at least six months of the 2019 calendar year at your facility.

This portion must include the following:

- Name, license number, and complete physical address and mailing address of the child care center
- LA Dept. of Revenue Account Number, also referred to as Louisiana Tax ID Number
- 2019 Star rating, date rating awarded and date of star expiration
 - For a complete list of participating Type III centers which includes star rating information, visit: <https://bit.ly/2F8CzTd>
- From and To dates employed at the facility during 2019 (If the staff member had a break in employment, show start and end dates of each employment period. Write in margins as needed).
 - If currently employed, write 12/31/2019 in the "To" section.
- Signature and Date of the Child Care Center's Authorized Representative
 - This is the owner or director of the center. The director cannot sign their own form unless they are also the owner.
 - If center is a non-profit, the board Chair must sign as Facility Authorized Representative for the owner/director.

ADDITIONAL INSTRUCTIONS ON THE BACK

2. COMPLETING THE TAXPAYER QUALIFYING FOR CREDIT PORTION OF FORM R-10615

The CHILD CARE DIRECTOR OR STAFF MEMBER who is the individual that is claiming the credit must complete and sign this portion of **both copies** of form R-10615.

This portion must include the following:

- Taxpayers name, and last 4 digits of Social Security Number (automatically filled in by Louisiana Pathways)
- Taxpayers Address, City, State, and Zip Code
- Signature and Date of the Taxpayer (which is the person filing for the tax credit)

3. OBTAIN ORIGINAL SIGNATURES

- **Both copies** of form R-10615 must include authorized signatures from both the Child Care Facility's Authorized Representative (Center Director/Owner) and the Taxpayer (Director or Staff Member-tax filer) to be valid.
- Authorized Representative of the Louisiana Department of Education will be a Louisiana Pathways representative. This signature should already be on the forms when you receive it from Louisiana Pathways.

4. SUBMITTING AND MAINTAINING COMPLETED FORMS

Each eligible director and staff member is receiving **two copies** of form R-10615.

1. **Copy for filing taxes for 2019 Tax Year:** One complete form must be maintained or submitted with any required tax documentation. This form should be shared with tax preparers.
2. **Copy for Louisiana Pathways:** One complete form should be mailed back to Louisiana Pathways. This will demonstrate evidence of eligibility for the SRTC and support staff members in achieving tax credit levels in future years, potentially doubling tax credit qualification levels. Submission of this form to Louisiana Pathways is the only way years of service will be tracked and validated for future SRTC's. This form should be mailed to:

Louisiana Pathways
1800 Warrington Place
Shreveport, LA 71101

PLEASE NOTE:

- The amount of the tax credit is adjusted annually. Please go to www.revenue.louisiana.gov under School Readiness Tax Credit for the current **amount of the tax credit** to enter on your Louisiana individual income tax return.
- Incomplete forms will not be accepted.