

SRTC 2017 - FAQs for Parents and Families

1. What is the School Readiness Tax Credit (SRTC) for parents?

The SRTC is an additional state child care tax credit for taxpayers with children who are under the age of 6 and are enrolled in a child care center that has earned at least 2 stars in Louisiana's Quality Rating and Improvement System. The amount of the tax credit increases with the number of stars that the child care center has earned. For additional information about the Parent SRTC review the [School Readiness Tax Credit Guidance](#).

Percent Increase to Louisiana Child Care Tax Credit	Star Rating of the Center
200%	5 Star
150%	4 Star
100%	3 Star
50%	2 Star
0%	1 Star

2. How does a family claim the SRTC?

The Louisiana Department of Revenue will create a credit certificate that participating and qualifying child care centers will provide to each family claiming the child care tax credit (taxpayer). The credit certificate will consist of a provider portion of the certificate and a taxpayer portion of the certificate.

Provider Portion

No later than January 31, the child care provider will complete the provider portion of the credit certificate and will give each taxpayer who had a child at the facility during the previous calendar year. The provider portion of the credit certificate will include the following information: the child care facility name, the child care facility star rating, the child care facility Louisiana tax identification number, the child care facility license number, the name of the child attending the facility and the issue date and effective year. The provider will submit to the Department of Revenue a list of all taxpayers to whom a certificate was issued.

Taxpayer Portion

The taxpayer will then complete the taxpayer portion of the certificate which will include the following information: the name and social security number of the taxpayer claiming the credit and the name, social security number and date of birth for the qualifying child for whom this credit is claimed on the tax return. The taxpayer must submit or maintain the certificate as required by the Secretary of the Department of Revenue in subsequent forms and instructions.

3. How do I file for the School Readiness Tax Credit?

You must contact your tax preparer or the Louisiana Department of Revenue for information on filing taxes.

4. I submitted a claim for my SRTC. Where is my refund for the School Readiness Tax Credit?

Please contact the Louisiana Department of Revenue for refund status at 225-219-0102 (individual) or 225-219-7462 (business) or visit http://revenue.louisiana.gov/sections/individual/school_readiness.aspx

5. How are star levels determined?

Each participating child care center earns a rating based on specified quality measures and assessments. For the 2017 Tax Year, this rating is based on participation in the Quality Start program in 2016-2017. Beginning with the 2018 Tax Year, star ratings will be based on participating child care centers [Performance Profile](#) rating, based on Louisiana's Unified Quality Rating and Improvement System. Only Type III centers are allowed to participate in either quality rating or improvement system.

6. Who is eligible for the Parent SRTC?

Eligible taxpayers must have incurred child care expenses for one or more children, under the age of six, who are enrolled in a licensed child care center that has earned at least 2 stars in the Louisiana Quality Rating and Improvement System by December 31st of the tax year.

7. Can I still receive the SRTC if my child turned 6 during the year?

Yes. As long as your child was age 5 at some point during the year then the child care expenses incurred for that child are eligible. This includes if your child turned 6 on January 2, 2017.

8. What if my child attended different child care centers throughout the year and they all had different ratings?

If a child attends multiple centers throughout the year, then the center with the highest star rating is used to determine the SRTC.

9. How much can a family earn and still be eligible for the tax credit?

All families are eligible to receive some level of credit as long as they pay for at least one child under the age of 6 to attend a center-based early childhood program that has attained at least a 2 star rating.

Additional Guidance for the SRTC's:

- [School Readiness Tax Credit Guidance and slides](#)
- [SRTC 2017 – FAQs for Staff and Directors](#)
- [SRTC 2017 – FAQs for Businesses](#)
- [SRTC 2017 – FAQs for Child Care Providers](#)