

DR. CADE BRUMLEY
STATE SUPERINTENDENT



P.O. BOX 94064
BATON ROUGE, LA 70804-9064

LOUISIANA DEPARTMENT OF EDUCATION

Dear Business Owner,

In January of 2008, Louisiana established its package of refundable state tax credits designed to support quality child care. One of these credits provides businesses with a dollar-for-dollar credit of up to \$5,000 for donations made to Child Care Resource and Referral (CCR&R) agencies that are contracted by the Department of Education. *Northwestern State University* is such an agency.

CCR&R agencies provide important information and guidance to parents and child care providers and serve to help build quality child care. *Northwestern State University* is the Child Care Resource and Referral agency in your region and is currently contracted to carry out this work from July 1, 2025, through June 30, 2026. By making a tax refundable donation to your regional CCR&R, your business will be supporting quality early childhood care and education in your community.

This tax credit is part of a package of refundable state tax credits called the School Readiness Tax Credits (SRTCs), established in Louisiana Statute (LA R.S.47:6107). All businesses are eligible for the Business SRTC. A business is defined as any for-profit or not-for-profit entity, which includes sole proprietors, partnerships, limited liability corporations, and corporations. However, individuals operating in a personal capacity are not eligible for this tax credit.

Please be aware that this is a Louisiana state tax credit, not a deduction. A tax credit reduces the taxes paid, dollar-for-dollar, in contrast with a tax deduction, which only lowers the amount of taxable income. Furthermore, this credit is a refundable tax credit, which means that if the credit exceeds the business' tax burden, then the business may be eligible for a tax refund.

For more information about the tax credits, go to www.revenue.louisiana.gov or visit our [FAQs for Business SRTCs](#) on doe.louisiana.gov. Additionally, more information on LA R.S.47:6107 can be found at www.legis.state.la.us. This tax credit is an excellent way for businesses to support quality early childhood care and education for children in their community.

Additional questions can be directed to the CCR&R Nancy Alexander at nancva@nsula.edu

Sincerely,

DS Signed by:

Barry Carter
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Assistant Superintendent of Early Childhood Education
Louisiana Department of Education