



Ready, Set, SMART!

Get an Early Start for a Great Future
Pointe Coupée Early Childhood Coalition

Dear Friend,

Research shows that the brain undergoes its most dramatic development during the first three years of life. Eighty percent of brain development takes place from birth through age 3, and 90% by age 4, establishing a critical foundation for future success. Children who attend high-quality early care and education programs are less likely to be arrested or engage in violent crime, less likely to be referred for special education services, and more likely to graduate from high school.

Since 2016, many businesses in Pointe Coupee have recognized the importance of investing in early education by donating to the Pointe Coupee Early Childhood Coalition (PCECC) and taking advantage of the School Readiness Tax Credit (SRTC). The SRTC is a dollar-for-dollar **refundable** tax credit, up to \$5,000.

Example: Your business donates \$5,000 to PCECC by December 31, 2022. When you file your Louisiana taxes for 2022, your tax liability, before tax credits, is \$3,000. Because you made the donation to PCECC, you will actually receive a **refund** of \$2,000.

In essence, through this tax credit, **you are able to decide where your tax dollars go**. You are making sure that your tax money is used in Pointe Coupee to educate the youth of the parish and to ultimately improve the community's crime rate, graduation rate, and success rate. Since 2016, the PCECC has assisted Pointe Coupee's early childcare centers improve their performance scores from Proficient or Approaching Proficient to Highly Proficient, but we aren't finished yet. Our goal is Excellent and we will get there with your help! To take advantage of this tax credit, all you have to do is:

1. Fill out the contribution form in this packet and mail that form and a check made out to the "Pointe Coupee Early Childhood Coalition, Inc." to the PCECC by December 31, 2022.
2. The PCECC will mail you a receipt for tax purposes.
3. When you file your Louisiana tax return, do the following:
 - a. If filing as an individual: complete tax form IT-540 and use code 68F in the "Refundable Priority 2 Credits" section on the form IT-540.
 - b. If filing as a corporation, franchise or non-profit organization: complete tax form CIFT-620 and use code 68F in the "Refundable Priority 2 Credits" section on the form CIFT-620.
 - c. Attach a copy of the receipt a copy of your cancelled check to your tax filing.

If you have any questions at all, please do not hesitate to contact me. I can be reached either by email at caryl.ewing@gmail.com or phone at 225-718-6688.

Sincerely,

Caryl Ewing
Board Chair

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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 \$5000 for donations made to Child Care Resource and Referral (CCR&R) agencies that are contracted by the Department of Education. **Pointe Coupee Early Childhood Coalition** is such an agency.

CCR&R agencies provide important information and guidance to parents and child care providers and serve to help building quality child care. **Pointe Coupee Early Childhood Coalition** is the Child Care Resource and Referral agency in your region, and is currently contracted to carry out this work from July 1, 2021 to June 30, 2022. By making a tax refundable donation to your regional CCR&R, your business will be supporting early childhood in your community.

This tax credit is part of a package of refundable state tax credits called the School Readiness Tax Credits (SRTC) 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 that 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 LouisianaBelieves.com](http://LouisianaBelieves.com). The statute that establishes these tax credits, 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 child care for children in their community.

Sincerely,

Jenna Chiasson

Assistant Superintendent of Academics
Louisiana Department of Education

Louisiana Believes



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Pointe Coupée Early Childhood Coalition

Through the efforts of many, PCECC is reaching major milestones. Our mission is to ensure that all birth to four-year-old children in Pointe Coupée Parish have access to the highest quality early childhood developmental and educational programs so all are ready for school. Informed by increasingly abundant research, we know that the early years are the most critical period in human development, and the reason why your support of PCECC is important for a vibrant future Pointe Coupée community.

FUNDING 2016 - 2021

\$1,084,700	Redirected business donations to PCECC from 2016-2021 that have been benefited to DONORS by the Louisiana Department of Revenue as TAX CREDITS .
\$268,736	Louisiana Department of Education (LDOE) Child Care Resource & Referral Agency (2016-2021) contracts (originating from the Federal Child Care Development Block Grant to Louisiana.)
\$65,000	Foundations
\$35,259	Individual donations (unrelated to tax credits) to support curriculum and professional development for early care and education programs and classroom materials at Catholic Elementary of Pointe Coupée and False River Academy, classroom materials in licensed centers, a pilot parent involvement program.
\$21,518	Outdoor Learning Enhancement Opportunity (OLEO) grant from LDOE. These funds were used to purchase outdoor equipment for Pointe Coupée childcare centers.
\$1,475,213	TOTAL funding over the past 6 years (2016-2021) to support quality improvements in our local early care and education licensed centers, parochial and private schools.

(NOTE: PCECC general operating expenses have also been supported by pro bono services, volunteer services, and in-kind resources. Specifically acknowledged is Pointe Coupée General Hospital for the generous use of office space, Wi-Fi access, and a conference room for teacher workshops.)

PROGRESS

The overall parish scores have continually improved in the infant, toddler, and pre-K CLASS domains. CLASS (Classroom Assessment Scoring System) is used by the LDOE to assess and improve how teachers interact with children every day to cultivate supportive, structured, and engaging classroom experience. Scores have increased from Approaching Proficient and Proficient in 2016 to Highly Proficient in 2021. That being said, our goal is Excellent, and we strive to get there.

All early care and education teacher/caregivers in licensed centers are receiving classroom coaching and many are attending monthly group workshops. (Note: Workshops are available tuition-free to individuals working in licensed centers, family home childcare, as well as programs for children age 4 and under at Catholic Elementary of Pointe Coupée and False River Academy.)

Over 85% of Pointe Coupée's licensed early care and education workforce have earned the Child Development Associate (a nationally recognized credential for lead teachers in childcare) and the Louisiana Early Childhood Ancillary Credentials (ECAC), through Baton Rouge Community College's Early Childhood Ancillary Program. Four cohorts of candidates have completed the program since the inception in fall of 2017, yielding over 40 new CDA's.

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The Pointe Coupée Parish Library has provided monthly story-time programs in Type III centers and has sponsored a summer reading program, as well.

Tier 1 research-based Frog Street curriculum addressing infants through four-year-old children is provided parish wide, including all centers, Catholic Elementary and False River Academy. Extensive training and on-site coaching on curriculum implementation with fidelity is provided by PCECC.

Pointe Coupée centers who qualify for funding, are participating in the Outdoor Learning Enrichment Opportunity (OLEO), sponsored by the LDOE. This program utilizes the GOKNAPSACC program, designed to promote healthy learning environments, especially for children in under-resourced areas, by providing childcare providers with resources to impact positive changes in the classroom, lunchroom and playground, and tips for parents on the importance of physical activities in healthy child development.

Pointe Coupée Parish Public Schools and PCECC collaboratively opened a teacher resource workroom, housed in the PCECC office. Invitations to use this resource is offered to all center directors, designated teachers, home providers and HIPPY staff.

The Pointe Coupée Parish Government Office of Homeland Security and Emergency Preparedness provides training and guidance for early care providers in proper emergency procedures. In the event of a shelter opening in Pointe Coupée, PCECC is prepared to set up temporary childcare within the facility.

During the Covid-19 pandemic, PCECC focused on supporting center-based programs serving families of essential workers, provided virtual coaching and training workshops, and communicated opportunities for available corporate and public funding designed to support reopening of centers. Plans to support families affected by hurricanes were also designed.

PCECC early childhood specialists enrolled in virtual coursework from the nationally recognized Conscious Discipline program to better support directors, caregivers, and families. Relationship-based competencies that support early neurological development, resilience, mental health, and social-emotional development were shared with providers through virtual workshops, coaching, and resources designed to meet those needs.

Arbor Family Health Center (formerly Innis Community Health) continues to provide to childcares outreach on health and wellness strategies, as well as information on available family services.

In July 2021 and 2022, new additions to the PCECC Board of Directors provided diversity among the members. Involved donors, parents of young children, educators, healthcare and business professionals serve on the current board.

PCECC works collaboratively to continue to build relationships with local and state agencies: Capital Area United Way, Blue Cross Blue Shield Foundation, Home Instruction of Parents and Preschoolers (HIPPY), LDOE, Department of Children and Family Services, the Department of Health and Human Services, the Pointe Coupée Parish School

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Board, including Head Start and Pre-kindergarten programs, the Pointe Coupée Parish Public Library, Pointe Coupée Parish Government, and the Pointe Coupée Sheriff's Department.

In 2021, PCECC was accepted into the LDOE's Ready Start Network in 2021. This provides access to \$300,000 through early education grants - \$100,000 each year for three years (2022-2024).

In 2022, the Pointe Coupée Parish Public Schools turned over Lead Agency designation to PCECC, making PCECC responsible for ensuring that the minimum components of a statewide system of early intervention services for eligible infants and toddlers and their families is established and maintained.

In 2022, Capital Area United Way awarded PCECC a grant for \$150,000 (\$50,000 for three years) to be used to further train the childcare centers and local community on Conscious Discipline.

In August of 2022, PCECC hired its first Executive Director, Pheriche Perkins, to manage the growth in funding, training, and community outreach. Pheriche is tasked with growing a team that will focus on ensuring that all birth to four-year-old children in Pointe Coupée will have access to the highest quality early childhood developmental and educational programs so all are ready for school.

Special thanks to the members of the Board of Directors for their guidance, enthusiasm, and participation.

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PCECC SCHOOL READINESS TAX CREDITS

FAST FACTS

- Pointe Coupée businesses are eligible to receive full tax credits for donations (up to \$5000) made directly to their local Child Care Resource and Referral (CCR&R) agency. Since 2016, the Louisiana Department of Education (LDE), has awarded PCECC a contract to serve as Pointe Coupée's CCR&R agency. PCECC actively supports high quality early care and education by providing professional development and technical assistance to early care and education directors and teachers/caregivers. Additionally, PCECC is a parent resource for information on availability and quality ratings of licensed childcare centers.
- PCECC is aware that, in the past, some businesses have encountered delays in receiving tax credits through the SRTC program. Resolution often involved contact from the Louisiana Department of Revenue (LDR). For the 2021 tax year, PCECC (in consultation with Major Morrison and David, CPAs) is providing businesses with a redesigned donor submission form and donor receipt. This will greatly facilitate a rapid matchup between information provided to LDE (agency responsible for local CCR&R funding oversight) by PCECC, and information local businesses submit to LDR (agency responsible for collecting business income taxes). A match between donor identifying information in both the LDE and LDR systems is necessary for a business to receive the School Readiness Tax Credit.
- For businesses with tax returns prepared by a tax professional, the process can move quite smoothly in the following manner.
- The business donor completes the PCECC donor form (with business identifying information to be provided to LDE) and submits a check up to \$5,000 to PCECC.
- PCECC receives the donation form and check, provides the donor with a receipt (with the same business identifying information received on the donor form), and submits this information to LDE.
- The business includes the receipt and **a copy of the canceled check**, with the 2022 business tax return submitted to LDR, subtracting the PCECC donation from the required 2022 tax payment.
- LDR matches the information on the PCECC receipt with the LDE information (received from PCECC) and approves the tax credit (subtracted from the required 2022 tax payment). If the donation exceeds the required tax payment, LDR refunds the excess or applies it as a credit for the following year, based on the option chosen by the business.
- For businesses preparing their own tax returns, the sequence listed above is the same. LDR guidance related to the correct tax forms based on business entity type is provided in the attachment to the enclosed letter from LDE (last paragraph on page 1 of the attachment "How to Claim and What to Expect").

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Louisiana School Readiness Tax Credit to Child Care Resource & Referral Agency (SRTC) Contribution Form

Contribution from a business to Pointe Coupée Early Childhood, Inc.'s Child Care Resource & Referral (CCR&R) Program

Donations of up to \$5,000 annually made by Louisiana businesses with a Louisiana Tax ID# payable to a CCR&R qualify for 100% refundable credit on their Louisiana state income taxes. Please discuss with your tax advisor and refer to Revised Statute R.S. 47:6107 – School Readiness Fees and Grants to Resource & Referral Agencies.

NAME _____ SS# _____

BUSINESS _____ EIN _____

ADDRESS _____

CITY, STATE, ZIP _____

PHONE _____

EMAIL _____

PAYMENT METHOD:

Check enclosed

Make check payable to Pointe Coupée Early Childhood Coalition, Inc.

Would you like your business to be listed on our website as a donor?

Mail this form with donation before December 31, 2022 to:

Pointe Coupée Early Childhood Coalition, Inc.

P.O. Box 578

New Roads, LA 70760

Please be advised that no goods or services have been provided by Pointe Coupée Early Childhood Coalition, Inc. in consideration of this gift. Pointe Coupée Early Childhood Coalition, Inc. is an organization described by IRC Section 501(c)3 as a nonprofit organization that is exempt from federal income tax and to which contributions may be tax deductible in whole or in part as a charitable contribution. Please consult your tax advisor to determine whether and to the extent which your donation may be deductible. For more information, please call 225.618.6688

August 2022

Louisiana School Readiness Tax Credits:

An opportunity for Louisiana businesses to support early childhood

How to Claim and What to Expect

Early childhood is critically important for preparing children to be successful later in life. In fact, research shows that ninety percent of brain development happens before the age of five. Additionally, two out of three Louisiana families have both parents working. Louisiana must provide quality early childhood experiences to build on that potential and ensure families have the support they need. The School Readiness Tax Credit for Businesses provides business leaders an opportunity to support the economy of today and shape the workforce of tomorrow.

Businesses can support early childhood in their communities while benefiting from tax credits in two important ways:

- providing discounts and donations to child care centers
- donating up to \$5000 to regional child care support organizations, known as Child Care Resource & Referral Agencies

What is the School Readiness Tax Credit for Businesses?

Louisiana School Readiness Tax Credits (SRTC) are a package of refundable state tax credits designed to support quality child care. Businesses with a Louisiana Tax ID can receive refundable tax credits for their donations to support early childhood.

A donation to a [child care resource and referral agencies \(CCR&R\)](#) is matched annually by a dollar-for-dollar refundable tax credit up to \$5,000 for donations made. These donations support the purchase of materials for children to play with and learn from, important training and professional development for early learning staff, and other investments in young children.

For donations directly to child care centers, the amount of the tax credit is tied to the quality rating of the child care center, so donations to higher quality centers result in a larger tax credit to the donating business. Businesses can make donations directly, or offer centers a discount equivalent to the value of the SRTC, and claim both on their taxes. These SRTC are available to for-profit and non-profit businesses.

For more general information about SRTC for businesses, please see the [SRTC Guidance](#) or [SRTC FAQ for Businesses](#), or contact your local Child Care [Resource and Referral agency](#).

How do I claim the School Readiness Tax Credit for Businesses?

To file the SRTC for businesses:

- Filing individually: complete tax form [IT-540](#)
- Filing as a corporation or franchise: complete tax form [CIFT-620](#)
- Filing for non-profit organization: complete tax form [CIFT-620](#)

For additional instructions visit Louisiana Department of Revenue, [School Readiness Tax Credits-R.S. 47:6101-6109](#).

On your tax form, you will need to use the correct codes to claim the School Readiness Tax Credits.

- For donations and discounts to child care centers, use code 67F
- For donations to Child Care Resource and Referral agencies, use code 68F

To claim the SRTC for businesses, your business must have incurred eligible expenses that support a Type III child care center or CCR&R. For a description of eligible expenses, please refer to [SRTC FAQ for Businesses](#).

For detailed information on how to claim SRTC on your taxes, it is recommended that you contact your tax preparer or the Louisiana Department of Revenue.

What should I expect when I claim the School Readiness Tax Credit for Businesses?

You should expect to see either a reduction in your tax burden or a refund equivalent to a percentage of eligible cost for child care centers, or the amount donated up to \$5,000 for Resource and Referral agencies.

When you claim SRTC for businesses, you should expect to receive a notice from the Louisiana Department of Revenue (LDR) stating that your tax return has been selected for review. This is an internal review to verify that supporting documentation was submitted with your return.

When your SRTC claim is reviewed, LDR will request the following documents if they are not attached to your return:

- 1) A schedule K-1, Partner's or Shareholder's Share of Income, Deductions, Credits, etc. which shows the percentage of donations that can be claimed for the named partner or shareholder, **AND**
- 2) A formal letter from the Child Care Resource and Referral agency showing proof of donation, along with a copy of the cancelled check submitted to the center.

The typical processing time for tax returns/refunds will vary, but to check the status please contact the numbers below for questions and return status. Ensuring that all of the required documentation is provided when you file your return will lead to a faster review time.

If your SRTC credit is disallowed, it most likely because you did not provide the correct documentation. Please contact the Louisiana Department of Revenue with follow-up questions.

Helpful contacts for additional information:

Louisiana Department of Revenue: 1-855-307-3893 or visit [LDR.gov](#)

Louisiana Department of Education: 1-877-453-2721 or EarlyChildhood@LA.gov

Early Investments Pay Off: How Funding Early Care and Education Programs Prevents Future Crime

Investments in high-quality early care and education programs benefit children and their communities in multiple ways. Participating children experience not only **greater academic and economic outcomes**, but also **lesser involvement in violent crime and the justice system**. These benefits translate to millions of dollars in community savings over the course of a single child's life.

With 90% of brain development occurring by age 4, the early years are a critical time in a child's life for building foundational skills and prosocial behaviors

- Early cognitive and emotional development difficulties may contribute to later aggressive and/or disruptive behavior
- Problem behaviors developed early and not addressed by kindergarten can be predictive of future misbehavior and criminal activity

High-quality early care and education programs combine developmentally appropriate components to support whole child development, including educational, social-emotional, and physical progress

- Children who attend high-quality early care and education programs are less likely to be referred for special education services, experience fewer grade retentions, and are more likely to graduate from high school

Children enrolled in high-quality early care and education programs are less likely to be arrested or engaged in violent crime

- Participants in a Chicago preschool program for 3- and 4-year-olds were over 40% less likely to be arrested for a violent crime by age 18
- A longitudinal study of the High/Scope Perry preschool program found that non-participating children were five times more likely to have been arrested five or more times by age 27

Investment in high-quality early care and education can save millions of dollars in crime prevention

- Preventing a child from dropping out of school, using drugs, and engaging in criminal activity can save an estimated \$2.6 million to \$4.4 million over that child's lifetime

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