



**Revenue Information Bulletin No. 09-010
February 25, 2009
Individual Income Tax**

**Information Child Care Facilities Should Provide to LDR for Parents Claiming
School Readiness Child Care Expense Tax Credit for 2008 Tax Year**

In December 2007, the Department of Revenue (LDR) issued LAC 61:I.1903 on the School Readiness Tax Credits as provided for in La. R.S. 47:6101, *et seq.* The regulation states that child care providers shall submit documentation to LDR of those taxpayers to whom certificates were issued for claiming the School Readiness Child Care Expense Tax Credit. This information should include the following: 1) the name of the qualifying child; 2) the qualifying child's date of birth; 3) the name of the parent or guardian to whom the certificate was issued and 4) total expenses paid by the parent of guardian to the child care facility for the calendar year. This information should be sent to the LDR at the end of each calendar year. This requirement to submit information applies only to the child care facilities and does not apply to individual taxpayers claiming the child care expense portion of the School Readiness Tax Credits.

LDR requests that facilities send the above information in a paper copy for the 2008 tax year. Paper copies of the information for 2008 should be mailed to:

Deborah Underwood
Louisiana Department of Revenue
Office Audit Division
P.O. Box 66362
Baton Rouge, LA 70896-3362

Attention: School Readiness Credit

Interested parties should contact Taxpayer Services at (225) 219-2270.

Cynthia Bridges
Secretary

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