

School Readiness Tax Credit for Childcare and Education Providers

Frequently Asked Questions

Q: What is the School Readiness Tax Credit?

The non-refundable School Readiness Tax Credit is available to qualifying owner-operators of child care programs including taxpaying individuals, partnerships, limited liability companies, S-corporations and others. The program must have served children under the age of six (6) through the child care subsidy program during 2025 and be rated a Step 1 or higher in [Step Up to Quality](#).

Q: How can someone apply for this tax credit?

Applications for the [School Readiness Tax Credit](#) can be completed through the Nebraska Department of Revenue (NDOR) Website beginning February 2, 2026, at 8:30 a.m. CT for tax year 2025.

Q: How can the 2025 subsidy tax credit report be accessed?

The report is accessible through the online provider portal <https://cfsprovider-dhhs.ne.gov/>

Q: What months does the report cover?

The report covers all Subsidy claims submitted in 2025.

Q: What if December 2025 billing is submitted in January 2026. Will the December 2025 claims display on the report?

No. December 2025 billing, paid for in January 2026, will display next year on the 2026 tax credit report.

Q: Where is the report located?

The report is in the Provider Portal. Once logged in, on the Welcome Dashboard, select the "Reports" title. Once that has opened, select the "Tax Credit Report" tile.

Q: What information is in the report?

The "Tax Credit Report" displays 2025 information for children under six (6) years of age and over six (6) years of age. Information shows the number of partial day and full day claims, by month, for tax year 2025. Only the information for children under six (6) years of age is used for the tax credit calculations.

Q: How is the report printed?

The upper right corner allows the provider to select a PDF view where the information can be printed.