



Early Learning Division | 775 Summer St NE, Suite 300, Salem, OR 97301

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August 24, 2015

Re: Child Care Contribution Tax Credit

Greetings!

With the recent legislative session, there was a change that directly impacts the Child Care Contribution Tax Credit program. As a valued contributor we wanted to be sure to inform you of this change that affected other tax credit programs in the state as well. For more than a decade the Child Care Contribution Tax Credit program provided tax payers a way to support quality care and education and receive an Oregon tax credit of 75 cents for each dollar contributed. Beginning October 5th, 2015 tax payers will receive an Oregon tax credit of 50 cents for each dollar contributed.

While this is a substantial change, proceeds from the credits will continue to be used to help fund quality care and education for Oregon's youngest citizens. The funds work to simultaneously address child care program quality and provider compensation. You may wonder whether federal taxes are impacted. Contributions to the Early Learning Division may be eligible to be treated as contributions to 501(c) (3) charitable organizations. Contributors should seek advice from their individual tax advisors regarding use of credits and deductions.

The Early Learning Division sincerely hopes you will continue to contribute to the Child Care Contribution Tax Credit for years to come. If you haven't yet contributed yet this year and want to make a contribution please remember that you will receive a \$.75 tax credit for every \$1 you contribute through October 4th, 2015.

Thank you so much for your support in putting your tax dollars to work for Oregon's children.

Sincerely,

A handwritten signature in black ink that reads "Lisa DeMoe".

Lisa DeMoe
Child Care Tax Credit Coordinator

OREGON DEPARTMENT OF EDUCATION

Kate Brown, Governor

