



REGISTRATION PROCEDURE FOR CHILD CARE ORGANIZATIONS

Child care organizations that are not licensed by the Department of Human Services must register with the Department of Revenue in order to receive contributions that qualify for the tax credit. The organization must complete the Unlicensed Child Care Organization Registration Application (DR 1318) and specify the eligible programs for which the contributions will be utilized and include documentation regarding those specific programs.

The programs must provide:

- child care services similar to those provided by a licensed child care center;
- a grant or loan program for parents in Colorado requiring financial assistance for child care;
- training of child care providers in Colorado;
- an information dissemination program in Colorado to provide information and referral services to assist parents in obtaining child care.

Licensed and unlicensed child care organizations that received qualifying contributions for which a tax credit was properly claimed prior to January 1, 2004 must register with the Department of Revenue to continue receiving contributions after March 9, 2004 for child care for children ages 13-18 or for purposes that no longer qualify under the new law. The organization must complete the Child Care Contribution Tax Credit Grandfathered Organization Application (DR 1319) and include:

- specific eligible programs for which contributions were accepted,
- documentation regarding those specific programs,
- documentation regarding the children ages 13 -18 that were assisted by donations received in 2003 or prior, and
- a list of one or more taxpayers who claimed the credit in tax year 2003 or prior.

The registration of a child care organization does not guarantee that the organization is qualified to accept contributions nor that the certifications issued will be accepted by the Department of Revenue. The eligibility of the organization and the qualification of the donations will be subject to review and/or audit.