



**Together,**  
may we give our children the  
roots to grow and the wings to fly.

## Your Client Qualifies for a Tax Credit

*that supports early education in Mississippi.*

**Individuals or corporations who make a contribution to support the local matching fund of an approved early learning collaborative may be eligible to receive a 1:1 state tax credit for the donated amount up to \$1,000,000.**

### **The State Tax Credit**

The Mississippi Department of Revenue can approve 1:1 tax credits up to the amount the Legislature appropriates to the *Early Learning Collaborative Act* each year. For 2016, the Legislature appropriated \$4,000,000; therefore, the sum of the donations eligible for the tax credit may not exceed \$4,000,000. If a taxpayer attempts to claim the tax credit after the cap has been reached, the taxpayer will not be eligible to receive the tax credit.

### **How will the Department of Revenue determine who receives the tax credit if the cap is reached?**

The Department of Revenue will award the tax credit on a first-come, first-served basis in the order in which a tax return is filed, not in the order in which a donation is made. Therefore, regardless of when a contribution is made in a previous year, receiving the tax credit is based on the date of the filing.

Share this information with  
your clients today!

**\*See more information at**  
<http://goo.gl/N3qrhx>.

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# Securing the Tax Credit

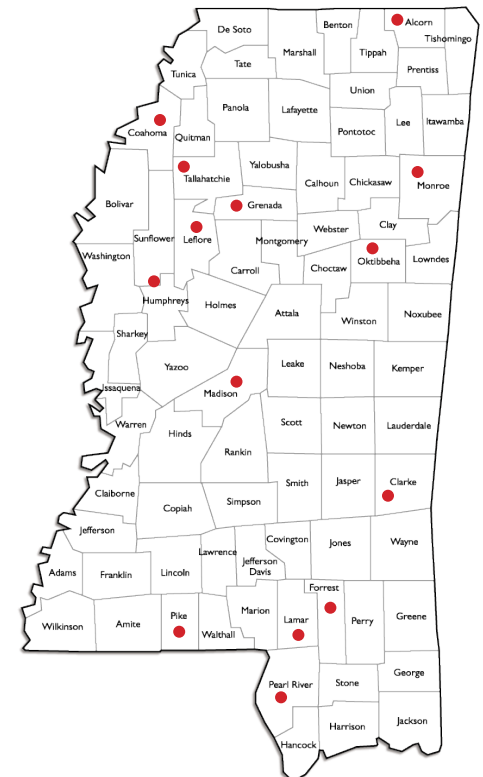
To donate to collaborative and receive the state tax credit, follow these steps:

- 1 Contact the lead partner for the collaborative to which you wish to donate. A list of all the approved early learning collaboratives is found below, along with contact information for the person responsible for collecting donations.
- 2 The Mississippi Department of Education is estimating when the tax credit cap is reached. They will share this information with all the lead partners of the collaboratives. When contacting the lead partner, verify that the cap has not been reached.
- 3 When you make a donation, be sure to collect a receipt documenting that you have contributed to the local matching funds of an approved collaborative.
- 4 Indicate your donation when you file your state taxes. Use form 80-401, which can be found on the Department of Revenue's website.



Contact the Collaborative you wish to support!

2017-2018 MDE-Approved Collaboratives			
Collaborative	Lead Partner	Contact Person	Contact Info.
Clarke County Early Learning Partnership	Quitman School District	Lacia Donald	601-776-3754
Coahoma County Pre-K Collaborative	Clarksdale Municipal School District	Toya Matthews	662-627-8500
Corinth-Alcorn-Prentiss Early Learning Collaborative	Corinth School District	Tanya Nelson	662-287-2425
Lamar County Early Learning Collaborative	Lamar County School District	Teresa Jenny	601-794-1030
McComb Community Collaborative for Early Learning Success	McComb School District	Betty Wilson-McSwain	601-684-4661
Monroe Early Learning Collaborative	Calvert's ABC Preschool and Nursery	Heather Walker	662-257-6474
Petal Early Learning Collaborative	Petal School District	DeDe Smith	601-584-4704
Picayune School District Early Head Start	Picayune School District	Pam Thomas	601-798-3230
Sunflower County Early Learning Collaborative	Sunflower Consolidated School District	Leigh Ann Reynolds	662-884-1285
Tallahatchie Early Learning Alliance	Tallahatchie River Foundation	Meghan Tooke	770-364-6390
Canton, Mississippi Early Learning Collaborative*	Agape Community Development Center	Margaret Chapman	601-859-8868
Starkville Oktibbeha Early Learning Collaborative*	Starkville Oktibbeha Consolidated School District	Dr. Joan Butler	662-615-0033
Greenwood – Leflore County Early Learning Collaborative*	Greenwood Public Schools	Dr. Jennifer Wilson	662-644-0667
Grenada Early Learning Collaborative*	Grenada School District	Kim Ezelle	662-226-1606



\*On Nov. 10, 2016, the Mississippi State Board of Education voted to add four new early learning collaboratives (ELC) to the current list of 10 to provide high-quality early childhood education programs to 4 year-old students. Their contracts will start January 2017.