

CHILD CARE CONTRIBUTION TAX CREDIT (CCCCTC)

Increase your impact through a donation to the Larimer Child Care Fund or Loveland Youth Campus.

COLORADO CHILD CARE CONTRIBUTION TAX CREDIT (CCCCTC)

The CCCCTC was established in 1999 to encourage private support of Colorado child care programs, like those funded by United Way. Monetary contributions to United Way's Child Care Fund qualify for this credit. In addition to the applicable Federal and State income tax deductions, the credit provides a 50% state tax credit. The example below indicates the tax savings you could experience while benefiting local children and families.

COLORADO CHILD CARE CONTRIBUTION TAX CREDIT

Example - 2022 Tax Year with No Carry Over, Taxpayer Itemizes Deductions

Your Gift Amount	\$500	\$1,000	\$5,000	\$10,000
Colorado Child Care Contribution Tax	\$250	\$500	\$2,500	\$5,000
Credit Federal Income Tax Savings	\$60	\$120	\$600	\$1,200
Colorado Income Tax Savings	\$11	\$22	\$110	\$220
Total Tax Savings	\$261	\$522	\$2,610	\$5,220
Your Gift, Net of Tax Savings	\$239	\$478	\$2,390	\$4,780
Federal Income Tax Rate: 24%	Colorado Income Tax Rate: 4.4%			
Any taxpayer that makes a qualifying contribution can can claim the Colorado Child Care Contribution Tax Credit. Resident and nonresident individuals, estates, trusts, and C corporations can all claim the credit for qualifying contributions they make, either directly or as a partner or a shareholder in a partnership or S corporation that makes a qualifying contribution.				
As part of the Tax Cuts & Jobs Act passed in December 2017, there is a cap on the deductibility of State and Local Taxes in the amount of \$10,000. In addition, the Standard Deduction for 2021 was significantly increased. The interplay of these two provisions could have an impact on the actual tax benefits to a particular donor.				
We encourage all donors to consult with your tax advisor regarding the deductibility of all charitable contributions.				

"When children have access to quality early learning programs, they start reading earlier, are more likely to graduate high school, and experience higher earnings into adulthood. Teaching Tree and United Way have a long history of partnering to improve outcomes for our community's littlest learners – and we're grateful to lean on United Way to do the heavy lift of capital fundraising so we can focus on providing excellent programs and education delivered by skilled early childhood educators."

- Anne Lance
Executive Director, Teaching Tree Early Learning Center
Future tenants of the Loveland Youth Campus
and partner the in Larimer Child Care Fund



For more information or to make your gift today, please contact Christina Cooper at ccooper@uwaylc.org.

LIVE LARIMER UNITED



United Way has two opportunities to make donations that qualify for the CCCCTC:
Larimer Child Care Fund and Loveland Youth Campus.

LARIMER CHILD CARE FUND

"The generous support from United Way decreases the financial burden for our families, it reduces their stress and allows parents to pursue better income and educational opportunities while their children receive the best care and learn in a loving environment."

-Gloria Kat,
Executive Director
The Family Center/La Familia

Your gift to the Larimer Child Care Fund supports United Way partners who provide quality child care services to Larimer County children under the age of 12 from low-income households. Supporting access to affordable childcare is a two-generation approach to family self-sufficiency and children's success. Learn more at uwaylc.org/childcarefund.



Loveland Youth Campus

Your support to the Loveland Youth Campus will help fund a first-of-its kind community-specific campus site that offers families convenience, safety, and accessibility for their children from ages 0 to 18. The campus is a collaboration between United Way of Larimer County, Boys and Girls Clubs of Larimer County, Teaching Tree Early Childhood Learning Center, and the Early Childhood Council of Larimer County. Learn more at LovelandYouthCampus.org.



"We're not only transforming a building [for the Loveland Youth Campus], we are changing our approach to child care into one that is both community-driven and collaborative. Boys and Girls Club is proud to stand alongside our partners in this work and hope the community will join us."

-Allison Hines,
CEO of Boys & Girls Clubs
of Larimer County

CCCCTC CONTRIBUTION GUIDELINES

- Your total contribution must be received by United Way by December 31 to apply for the current year's tax return.
- Gifts of \$250 or more qualify.
- Non-monetary gifts do not qualify.
- Payroll deductions apply only if company provides required documentation.
- The credit allowed shall not exceed \$100,000 per year.
- The credit allowed shall not exceed the tax liability for the year.
- Any excess credits may be carried forward for up to five years.

HELPING FAMILIES ACCESS AFFORDABLE, QUALITY CHILD CARE



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