



**TENNESSEE DEPARTMENT OF REVENUE
FRANCHISE AND EXCISE TAX
JOB TAX CREDIT FOR HIRING PERSONS WITH DISABILITIES BUSINESS PLAN**

Taxpayer Name	FEIN/Account Number
Mailing Address	City, State, Zip

1. Newly Created Tennessee Jobs					
Fiscal Year End	Employee Name	Social Security Number	State Employment Incentive Program	Full Time (Yes/No)	Health Insurance Provided (Yes/No)

2. Tennessee Job Summary				
Employment Level	Fiscal Year End	Workers With Disabilities at Start of Fiscal Year	Workers With Disabilities at End of Fiscal Year	Net Increase in Qualified Jobs
Full Time				
Part Time				
Total				

<p>The statements made on this business plan are true to the best of my knowledge and belief. (Must be signed by the taxpayer.)</p> <p>SIGN HERE: _____</p> <p style="text-align: center;"><i>Signature and Date</i></p> <p>Title _____ Phone No. _____</p>	<p>Control No. _____</p> <p style="text-align: center;">FOR DEPARTMENT OF REVENUE USE ONLY</p>
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FRANCHISE AND EXCISE TAX JOB TAX CREDIT FOR HIRING PERSONS WITH DISABILITIES BUSINESS PLAN INSTRUCTIONS

Who must file

A taxpayer must file this business plan in order to qualify for the job tax credit for hiring persons with disabilities provided by Tenn. Code Ann. § 67-4-2109(f).

When to file

The business plan must be filed and approved before any job tax credit can be taken on the franchise and excise tax return.

Completing the Business Plan

Provide the complete legal name of the taxpayer, mailing address, FEIN, and franchise and excise tax account number.

1) *Newly Created Tennessee Jobs*

Indicate the fiscal year in which the job was created.

Fiscal Year End: The last day of the fiscal year in which the jobs were created (i.e., mm/dd/yyyy).

Employee Name: The name of the disabled employee hired by the taxpayer (i.e., Joe Smith)

Social Security Number: Indicate the employee's nine-digit Social Security Number.

State Employment Incentive Program: The state-funded program through which the taxpayer hired the disabled employee.

Full Time: Indicate "Yes" if this is a full time employee working at least 37.5 hours per week and employed for at least 12 consecutive months. Indicate "No" if this is a part time employee working at least 10 hours per week and employed for at least 12 consecutive months. Please note that if the employee is seasonal or works less than 10 hours per week, the taxpayer cannot claim a credit for that employee and should not include the employee on this form.

Health Insurance provided: Indicate "Yes" if the employee is enrolled in a health insurance program through your company and No if the employee is not enrolled in a health insurance program through your company. Health insurance must be provided in order to claim the \$5,000 credit for full time employees. If health insurance is not provided, the \$2,000 credit applies full time and part time employees alike.

2) *Tennessee Job Summary*

Fiscal Year End: The last day of the fiscal year in which the jobs were created (i.e., mm/dd/yyyy).

Total Workers with Disabilities at Start of Fiscal Year: Indicate the number of full time and/or part time workers with disabilities employed by the taxpayer at the start of the fiscal year.

Total Workers with Disabilities at End of Fiscal Year: Indicate the number of full time and/or part time workers with disabilities employed by the taxpayer at the end of the fiscal year.

Net Increase in Qualified Jobs: Indicate the net increase in qualified jobs. This is the number of new jobs that should be claimed on Schedule X of the Franchise and Excise Tax Return.

Important Information

- Each question on the business plan must be answered fully.
- It is not necessary to make a Required Capital Investment or be a Qualified Business Enterprise as defined in Tenn. Code Ann. § 67-4-2109(a) to claim a credit for hiring persons with disabilities.
- The actual credit is computed and claimed on Schedule X when the Franchise and Excise Tax Return is filed.
- The amount of the credit is \$2,000 for each qualifying part time job. The credit is \$5,000 for each qualifying full time job when the employee is enrolled in the taxpayer's health insurance plan. The credit is subject to the limits indicated in Tenn. Code Ann. § 67-4-2109(b)(1)(D). Any unused credit may be carried forward for up to 15 years.

Mail the completed business plan to:

Tennessee Department of Revenue
P.O. Box 190644
Nashville, TN 37219-0644

For tax assistance call (800) 397-8395 in Tennessee, or if you are located in the Nashville call area or out-of-state, call (615) 253-0700.