



TENNESSEE DEPARTMENT OF REVENUE
Franchise and Excise Tax
Job Tax Credit for Hiring Persons with Disabilities Business Plan

Account Number FEIN

FEIN

Mailing Address _____

Street

City

State

ZIP Code

1. Newly Created Tennessee Jobs

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				

The statements made on this business plan are true to the best of my knowledge and belief.

Taxpayer's Signature

Title

Date

Telephone

Instructions: Franchise and Excise Tax Job Tax Credit for Hiring Persons with Disabilities Business Plan

General Information

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). The amount of the credit is \$2,000 for each qualifying part-time job and \$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 25 years. Note that 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 business plan must be filed and approved before any job tax credit can be taken on Schedule X of the franchise and excise tax return. Each question on the business plan must be answered fully. You must provide the complete legal name, mailing address, FEIN, and franchise and excise tax account number of the taxpayer.

Newly Created Tennessee Jobs

Hiring Date: Indicate the date on which the employee was hired.

Employee Name: The name of the disabled employee hired by the taxpayer.

Social Security Number: Enter the last four digits of the employee's Social Security Number.

State Employment Incentive Program: This is 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 indicate "No" if the employee is not enrolled in a health insurance program through your company. Health insurance must be provided to claim the \$5,000 credit for full-time employees. If health insurance is not provided, the \$2,000 credit applies to fulltime and part-time employees alike.

Tennessee Job Summary

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

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.

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.

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 in the Nashville call area or out-of-state, call (615) 253-0700.