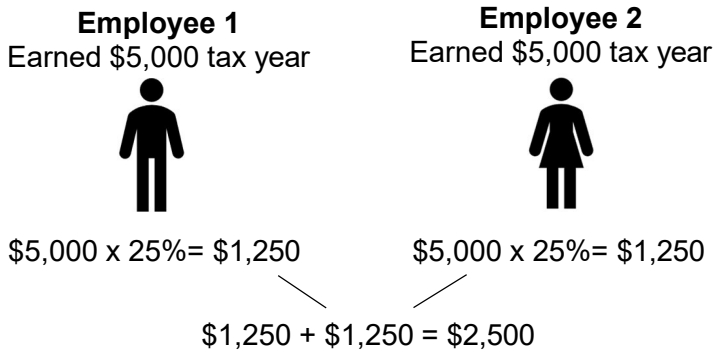
North Dakota Customized and Supported Employment Tax Credit Program

What is it?

The North Dakota Customized and Supported Employment Tax Credit allows employers to get tax money credited when they hire an employee that has a developmental disability or a severe mental illness.

The tax credit allows employers 25% of wages (up to $6,000 annually) for each qualifying employee. For example, if two qualifying employees are hired, each get paid $5,000 for the tax year, the employer is allowed a credit of $2,500.



How can the employer apply?

Vocational Rehabilitation staff will complete the necessary application.

Steps to get your credit.

1. Vocational Rehabilitation will review the application to determine eligibility criteria was met.
2. A letter certifying that the individual is a qualifying employee will be sent to the employer.
3. To claim the tax credit, the employer must include a copy of the certification letter with their North Dakota income tax return for the tax year.
4. Repeat for each year the employee remains employed.

Questions?

Contact Vocational Rehabilitation on the certification process, at 1-800-755-2745, 711 (TTY) or the Office of State Tax Commissioner at 1-877-328-7088 or email taxinfo@nd.gov for other questions.

NORTH Dakota Be Legendary. | Health & Human Services

NDTax NORTH DAKOTA