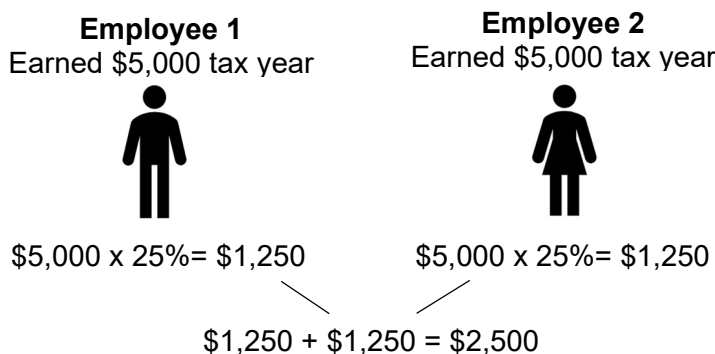


North Dakota Customized/Supported Employment Tax Credit Program

What is it?

The North Dakota Customized/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.

Step 1: Vocational Rehabilitation will review the application to determine eligibility criteria was met.

Step 2: A letter certifying that the individual is a qualifying employee will be sent to the employer.

Step 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.

Step 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.