

Tax Credit for Eligible Apprentices: Application

INSTRUCTIONS PLEASE READ BEFORE COMPLETING THIS APPLICATION

This application is for taxpayers in the State of Maryland who are seeking the Maryland Tax Credit for Eligible Apprentices established under the Apprenticeship Start-Up Act of 2020, [Tax-General Article, §10-742, Annotated Code of Maryland](#).

More information about the Tax Credit can be found at the [Maryland Department of Labor website](#).

WHO CAN COMPLETE THIS APPLICATION?

This credit can be requested by a Maryland taxpayer that is a Registered Apprenticeship Sponsor and/or a participating/signatory employer in a Registered Apprenticeship Program or an approved Youth Apprenticeship program. Both the Apprenticeship Program and Apprentice(s) or Youth Apprentice(s) claimed must be registered with Maryland's Division of Workforce Development and Adult Learning and approved by the Maryland Apprenticeship Training Council.

WHO IS AN ELIGIBLE APPRENTICE?

Apprentices who are eligible to be claimed under this credit are (1) Youth Apprentices who have been employed by the taxpayer for at least 450 hours in the taxable year, or (2) Registered Apprentices who have been employed by the taxpayer for at least 7 months of the tax year and (3) are in the first year of employment with the taxpayer.

INSTRUCTIONS FOR FORM A

1	Provide the full legal name of the taxpayer seeking to claim certification for this tax credit. If Maryland law requires the business entity to register with the State Department of Assessments and Taxation, this name must be registered as a business entity in good standing .
2	Provide the address of the business where a certificate for this tax credit should be mailed.
3	Select the type of business entity.
4	Provide the entity's Federal Employer Identification Number (FEIN).
5	Provide the entity's Unemployment Insurance (UI) Number, if applicable.
6	Provide the entity's North American Industrial Classification Code (NAICS). Visit the US Census Bureau website for more information.
7	Indicate the Tax Year for which the entity will be claiming the credit. If the entity is a Fiscal Year taxpayer, provide the (a) beginning and (b) end dates of the Tax Year.
8	Provide the program sponsor name i.e., a business name, trade association, or Joint Apprentice & Training Committee
9	Provide the Sponsor Registration Number.
10	Indicate the total number of Eligible Registered Apprentices and (a) the number claimed for the Tax Year.

INSTRUCTIONS FOR FORM B

Provide the full names and social security numbers of eligible Registered/Youth Apprentices.

Provide the date of hire, Registered/Youth Apprenticeship starting date under the entity's sponsorship, and end date if applicable.

SUBMITTING THIS APPLICATION

Completed applications including both Form A and Form B should be sent by **encrypted** or **password protected** file to:

Email:

christopher.maclarion@maryland.gov
Christopher D. MacLarion, Director
Maryland Apprenticeship and Training Program

Mail:

Tax Credit for Eligible Apprentices Program
Maryland Apprenticeship and Training Program
Maryland Department of Labor
1100 N. Eutaw Street
Room 209
Baltimore, MD 21201

A response will be issued within 45 days of receipt.

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FORM A TAXPAYER INFORMATION & SIGNATURE

1 Employer/Company Name

2 Business Address

3 Type of Organization	Corporation	<input type="checkbox"/>	4 FEIN	<input type="text"/>
	S-Corp, LLC	<input type="checkbox"/>	5 UI Number	<input type="text"/>
	Partnership	<input type="checkbox"/>	6 NAICS Code	<input type="text"/>
	Individual	<input type="checkbox"/>	7 Tax Year Credit will be claimed (must be after July 1, 2022)	<input type="text"/>
	Estate/Trust	<input type="checkbox"/>		a. Beginning of Tax Year date
	Other	<input type="checkbox"/>	b. End of Tax Year date	<input type="text"/>

8 Program Sponsor Name

9 Sponsor Registration Number

10 Total Number of Eligible Apprentices

a. Total Number of Eligible Apprentices Claimed

VERIFICATION: I solemnly affirm under the penalties of perjury and upon personal knowledge that the contents of this application are true.

Signature of Employer / Employer's Representative

Employer / Representative Name (PRINT)

Date

Business Name

Title

Phone

Email

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FORM B APPRENTICE INFORMATION

The Following Eligible Apprentice(s) are/were registered and in the first year of employment with this taxpayer during the taxable year indicated on **Form A**.

For the first five eligible Apprentices claimed, taxpayers may receive \$3,000 per Registered Apprentice and \$1,000 per Youth Apprentice. Taxpayers may receive \$1,000 per eligible Registered Apprentice for all others claimed in excess of the first credits claimed. A maximum of \$15,000 in credits can be claimed per taxpayer.

	Apprentice Full Name	Social Security No.	Date of Hire	Apprenticeship Start date	Apprenticeship End Date (if applicable)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

Total Number of Registered Apprentices Claimed

- FOR DEPARTMENT OF LABOR USE ONLY -

Date Received

MDRA-

Verified Number of Eligible Apprentices

Verified by