

H.I.R.E. MARYLAND

HIRING INCENTIVE REBATE FOR EMPLOYERS

a Job Creation Tax Credit Program

How Can the Tax Credit Help My Business?

With the **Hiring Incentive Rebate for Employers**, Maryland businesses may be able to save up to \$5000 by hiring certain employees into new positions.

Which Employees Qualify?

All employees must be Maryland residents hired between March 25, 2010 and December 31, 2010 and meet the following criteria:

- Individuals at the time of hire must be receiving unemployment insurance benefits or have exhausted their benefits in the previous 12 months and not working full time immediately preceding the date of hire.
- Employees must be hired into full-time, newly-created positions, or a full-time position that had been vacant for at least 6 months.

How do I Apply?

Employers must receive certification from the Department of Labor, Licensing, and Regulation (DLLR). Online filing is available at www.dllr.maryland.gov. All applications will be processed on a first-come, first-served basis.



MARTIN O'MALLEY
GOVERNOR



ANTHONY G. BROWN
LT. GOVERNOR

To be eligible, employers must certify that:

- They are conducting or operating a trade or business in Maryland.
- They file a Maryland tax return or are tax-exempt under 501(c) of the Internal Revenue Code.
- The employees for which they are seeking credit meet the qualifying criteria.
- The position for which they are seeking credit is full time, of indefinite duration and will remain filled for at least 12 months.
- The position for which they are seeking credit is a newly created position or was vacant for a period of at least 6 months at the time it was filled.
- The position for which they are seeking credit was not created through a change in ownership of a trade or business.
- The position for which they are seeking credit was not created as a result of an employment function being contractually shifted from one business entity to another.
- The position for which they are seeking credit did not displace an existing employee.
- If the position for which they are seeking credit was created through a consolidation, merger, or restructuring, the position is a net new job for the organization in the State of Maryland.

Call 410-767-2996 to speak with a DLLR representative or email taxcredit@dllr.state.md.us.

Sample Application: www.dllr.maryland.gov/taxcredit

Business Info: www.choosemaryland.org

Maryland Government: www.maryland.gov

Comptroller's Office: <http://business.marylandtaxes.com/taxinfo/taxcredit/jobcreation/default.asp>

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Department of Business &
Economic Development



FAQs