

**STATE OF RHODE ISLAND  
DIVISION ON TAXATION - DEPARTMENT OF ADMINISTRATION**

**JOB TRAINING CREDIT  
R.I.G.L. 42-64.6**

Taxable Year Ending: \_\_\_\_\_  
Human Resource Investment Council Certificate #: \_\_\_\_\_  
(Please attach copy of notice of certification issued by HRIC)

Qualifying Employee Name	Social Security #	Hourly Rate	Average Hrs. Weekly	Eligible Wages (Not to Exceed \$1000)	* Individual Expenses (3 yrs)	NET EXPENSES
<b>TOTALS</b>						

(attach sheet if necessary)

Qualifying Expenses Other Than Wage:

- Line 1 ..... Payments for Instructors or Educational Institutions 1 \_\_\_\_\_
- Line 2 ..... Other Expenses (Attach Schedule) 2 \_\_\_\_\_
- Line 3 ..... Eligible Wages from Schedule Above 3 \_\_\_\_\_
- Line 4 ..... Total (Line 1 plus Line 2 plus Line 3) 4 \_\_\_\_\_
- Line 5 ..... Applicable Grants received 5 ( \_\_\_\_\_ )
- Line 6 ..... Amount of Training Expenses that were over \$10,000.00 for and individual employee during three year period 6 ( \_\_\_\_\_ )
- Line 7 ..... Qualifying Expenses (Line 4 less Line 5 less Line 6) 7 \_\_\_\_\_
- Line 8 ..... Credit Calculation (Line 7 times .25 or .50), (25% for 1996; 50% thereafter) 8 \_\_\_\_\_
- Line 9 ..... Credit for this taxable year (50% of Line 8) 9 \_\_\_\_\_
- Line 9A..... Carryover from prior year (attach schedule) 9A \_\_\_\_\_
- Line 10 ..... Total Credits (Line 9 plus Line 9A) 10 \_\_\_\_\_
- Line 11 ..... Carryover to following taxable year (50% of Line 8) 11 \_\_\_\_\_

**THIS FORM IS TO BE ATTACHED TO APPROPRIATE RHODE ISLAND TAX RETURN. DO NOT SUBMIT COMPLETED FORM WITH HRIC APPLICATION FOR CERTIFICATION.**