State of Rhode Island and Providence Plantations

Form RI-6324

Employer's Adult Education Credit - RIGL § 44-46

Name	Federal employer identification number	For the year ending:

In the section below, list the name and required information for each employee for whom qualifying costs are claimed. The employee must remain employed by the business for a minimum period of 13 consecutive weeks **AND** a minimum of 455 hours of paid employment **BEFORE** the employer can claim the credit.

(a) Employee Name	(b) Social Security Number	(c) Wages Paid to Apprentice	(d) Wage x 50%	(e) Credit Amount (Max $300)

1 Total credit for all employees. Add up the credit amount for each employee from column (e)	
2 Maximum credit allowable per year - $5,000	5,000.00
3 Tax credit. Line 1 or line 2, whichever is less. Enter here and on Schedule B-CR, line 12	

Instructions:
Column (a): Enter the name of each employee for whom qualifying costs under this chapter are claimed.
Column (b): Enter each employee's social security number
Column (c): For each employee, enter the amount of qualifying costs incurred solely and directly for qualifying adult education
Column (d): For each employee, calculate the credit per employee by multiplying the costs incurred from column (c) by 50% (0.50)
Column (e): For each employee, enter the lesser of the amount in column (d) or $300.
The credit is not refundable and any unused credit may not be carried over to the following year.
This credit may not be applied against the tax until all other credits available to this taxpayer for the taxable year have been applied

DRAFT 11/07/2015

ATTACH DOCUMENTATION SUPPORTING THE EMPLOYEE COSTS CLAIMED

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INSTRUCTIONS

GENERAL:

In general, a taxpayer who is an employer will be allowed a credit against the tax imposed by Chapters 11, 13, 14, 15, and 17 of Title 44. The amount of the credit is 50% of the costs incurred solely and directly for worksite- or non-worksite-based adult education programs as specifically defined.

DEFINITIONS:

A. "Worksite-based" means a physical location in this state at which the taxpayer conducts his, her or its normal trade or business.

B. "Nonworksite-based" means other than "worksite-based".

C. "Adult education programs" are limited to:

1. Basic education, which shall consist of efforts to alleviate illiteracy and provide opportunities for academic achievement up to grade twelve (12) and which shall include instruction in reading, writing, arithmetic, literature, social studies, science, pre-vocational subjects, and other knowledge and skills necessary to cope in contemporary life; courses in Americanization and citizenship for immigrants; teaching English to persons with no or limited ability with the language; and preparation for the demonstration of competencies to qualify for the adult high school diploma or for examinations to earn the general education development or high school equivalency diploma; **and**
2. Vocational training, which shall consist of the imparting of knowledge and skills necessary to become gainfully employed, at least at entry level, in a recognized occupation, and thus attain economic self-sufficiency, and which shall be conveyed by classroom instruction, on the job training, and apprenticeships.

D. "Employer" means a person, corporation, partnership, estate or trust subject to the provisions of Title 44, Chapter 30, Section 71.

E. "Paid employment" means a period of time during which an employee has been hired by a business and is receiving wages for his or her services.

EMPLOYMENT REQUIREMENTS:

The employee for whose adult educational programs credit is claimed by the employer must remain in the employ of the business for a minimum period of thirteen (13) consecutive weeks and a minimum of four hundred and fifty-five (455) hours of paid employment before the employer can become eligible for the credit.

CALCULATION OF THE CREDIT:

The credit is 50% of the costs incurred solely and directly for non-worksite or worksite-based adult education programs.

LIMITATIONS ON THE CREDIT AND MISCELLANEOUS:

A. The maximum credit per employee is $300; and the maximum credit per taxable year per employer is $5,000; the credit is not refundable and amounts of credit not deductible in the taxable year may not be carried over to the following year.

B. The credit cannot reduce the Business Corporation Tax (Title 44, Chapter 11) to less than the minimum required.

ORDER OF CREDIT USAGE:

This credit may not be applied against the tax until all other credits available to this taxpayer for the taxable year have been applied.

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