

Form CT-1120 VRJ
Vocational Rehabilitation Job Creation Tax Credit

2011

For Income Year Beginning: _____, 2011 and Ending: _____, _____.

Name of corporation or business entity	Connecticut Tax Registration Number
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Complete this form in blue or black ink only.

Use **Form CT-1120 VRJ** to claim the credit allowed under Conn. Gen. Stat. §12-217oo. This form must be used to claim the tax credit against the taxes imposed under Chapter 207 (insurance premiums tax; health care centers tax), Chapter 208 (corporation business tax), or Chapter 229 (income tax) of the Connecticut General Statutes.

Definitions

New qualifying employee means a person who is receiving vocational rehabilitation services from the Bureau of Rehabilitative Services and is hired after May 6, 2010. It does not include a person who was employed in Connecticut by a person related to the employer during the prior 12 months.

Credit Computation

An employer may earn a tax credit equal to \$200 per month for hiring a new qualifying employee who is a Connecticut resident. The new qualifying employee must be hired to work at least 20

hours per week for not less than 48 weeks in a calendar year and must be hired during an income year beginning on or after January 1, 2010 and prior to January 1, 2012. The tax credit can be claimed in the income year of the hire and the next two income years. No employer may claim a tax credit for a new qualifying employee who is an owner, member, or partner in the business or who is not employed at the close of the income year of the employer.

To be eligible to claim this credit an application must be submitted to and approved by the Department of Economic and Community Development (DECD).

Additional Information

Contact DECD, Office of Business & Industry Development, 505 Hudson Street, Hartford, CT 06106, 860-270-8215; see **Informational Publication 2010(13), Guide to Connecticut Business Tax Credits**; or contact the Department of Revenue Services, Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere).

Credit Computation If additional lines are needed, attach a worksheet. See instructions below.						
A	B	C	D	E	F	F
Qualifying Employee Name	Employee Social Security Number	Check if Resident of Connecticut	Date of Hire	Number of Full Calendar Months Employed in 2011	Column E Multiplied by \$200	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.	Tax credit: Add Lines 1 through 10, Column F. Enter here and on Form CT-1120K , Part I-C, Line 14, Column A and/or Form CT-207K , Part 1-A, Line 9, Column B. See instructions.					

Line Instructions

Lines 1 through 10 - Enter corresponding amounts.

Line 11 - If filing **Form CT-1065/CT-1120SI**, allocate the amount on Line 11 among members in Part VII, Line 2. If filing **Form CT-1041**, enter the amount on Line 11, on Worksheet B, Line 7. If you are a sole proprietorship or a single member limited liability company that is disregarded as an entity separate from its owner, enter the amount from Line 11, on **Schedule CT-IT Credit**, Line 4, Column C.