



COMMONWEALTH OF MASSACHUSETTS
MASSACHUSETTS OFFICE OF BUSINESS DEVELOPMENT

National Guard Hiring Tax Credit Program
APPLICATION

The National Guard Hiring Tax Credit Program makes available a tax credit in the amount of \$2,000 to Qualified Employers that hire a Qualified Employee, pursuant to M.G.L. c. 62 § 6(aa), c. 63 § 38KK, and 400 CMR 7.00, upon application to and certification from the Massachusetts Office of Business Development.

1. QUALIFIED EMPLOYER BUSINESS INFORMATION

Qualified Employer. An individual or entity that (i) conducts business in Massachusetts; (ii) is subject to the Massachusetts unemployment insurance laws; (iii) employs no more than 100 full-time employees; (iv) is not debarred from doing business with the Commonwealth of Massachusetts; and (v) is not a unit of state, local, or federal government.

Name of Business:					
Business Address:	Street Address:				
	City:		MA	Zip Code:	
FEIN (Federal Employer Identification Number):					
Number of Employees at Business:					

2. QUALIFIED EMPLOYEE INFORMATION

Qualified Employee. An individual who (i) is an active member of the Massachusetts National Guard in good standing; (ii) was hired after July 1, 2022; (iii) works at least 35 hours per week, without a termination date, and receives benefits at least equal to those provided to other full-time employees of the employer or works part-time at least 18 hours per week and is currently enrolled in a higher education, vocational, or other acceptable educational program; (iv) works in Massachusetts; and (v) permanently resides in Massachusetts with no plans to return to a former home in another state.

Name of Qualified employee (Full legal name):					
Qualified Employee Home Address:	Street Address:				
	City:		State:		Zip Code: Code:
Qualified Employee employment start date:					
Qualified Employee Hours worked per week:					
Proof of Employment (paystub, etc.)	Attached <input type="checkbox"/> Notes:				

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Proof of Enrollment in Higher Education, vocational, or Other Acceptable Educational Program (if applicable)	<div style="display: flex; justify-content: space-between;"> Attached <input type="checkbox"/> Notes: </div>
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ADDITIONAL REQUIRED DOCUMENTATION	
1. CERTIFICATE OF GOOD STANDING - SECRETARY OF COMMONWEALTH'S CORPORATIONS DIVISION	
<p>Provide a Certificate of Good Standing from Secretary of Commonwealth dated within 90 days of submitting this application.</p> <p>To obtain a Certificate of Good Standing visit: https://corp.sec.state.ma.us/CorpWeb/Certificates/CertificateOrderForm.aspx</p>	<div style="display: flex; justify-content: space-between;"> Attached <input type="checkbox"/> Notes: </div>
2. CERTIFICATE OF GOOD STANDING – DEPARTMENT OF REVENUE	
<p>Provide proof of good tax standing in the Commonwealth of Massachusetts via the Massachusetts Department of Revenue Certificate of Good Standing dated within 90 days of submitting this application.</p> <p>To obtain a Certificate of Good Standing visit: https://www.mass.gov/how-to/request-a-certificate-of-good-standing-tax-compliance-or-a-corporate-tax-lien-waiver</p>	<div style="display: flex; justify-content: space-between;"> Attached <input type="checkbox"/> Notes: </div>
3. CERTIFICATE OF COMPLIANCE – DEPARTMENT OF UNEMPLOYMENT ASSISTANCE	
<p>Provide proof of good standing with the <u>Massachusetts Department of Unemployment Assistance</u> by obtaining a Certificate of Compliance for <u>each of the businesses</u> intending to take advantage of the state tax incentives dated within 90 days of submitting this application.</p> <p>To obtain a Certificate of Compliance visit: http://www.mass.gov/lwd/unemployment-insur/employers/</p> <p>From here, log into your DUA account and click on “Payment Information” and then you will see a link for “Request Employer Certificate of Compliance.”</p>	<div style="display: flex; justify-content: space-between;"> Attached <input type="checkbox"/> Notes: </div>
3. MEMORANDUM FROM MASSACHUSETTS NATIONAL GUARD UNIT	

Provide Memorandum from Unit of Actively Serving Member stating the individual's status and date of service in the Massachusetts National Guard.	Attached <input type="checkbox"/> Notes:
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4. RECORDKEEPING

A Qualified Employer claiming the National Guard Hiring Tax Credit shall retain records necessary to substantiate the employer's eligibility to claim the credit in accordance with 830 CMR 62C.25.1, including: (i) the document from the adjutant general stating the individual's date of service in the Massachusetts National Guard; (ii) Certificate issued by MOBD establishing eligibility; (iii) employment records sufficient to show the Qualified Employee was employed for not less than 6 consecutive months; and (iv) records sufficient to demonstrate that the Qualified Employee's primary place of employment and primary place of residence were in Massachusetts during the 6 consecutive months of employment.

Application Certification

To be completed by the individual that is submitting this application on behalf of the Qualified Employer.

The undersigned, on behalf of the applicant applying for a National Guard Hiring Tax Credit from the Commonwealth of Massachusetts, hereby certifies that I am duly authorized to submit this application and any and all information and accompanying documentation. I further certify/affirm the following:

- The information provided in this application is true, accurate and complete;
- The applicant fulfills the criteria and requirements to claim the National Guard Hiring Tax Credit including, but not limited to, the employer and employee meet the definition of Qualified Employer and Qualified Employee as defined above and within the provisions of 400 CMR 7.02; , the Qualified Employee was hired on or after July 1, 2022 and has been employed for at least six (6) continuous months as of the date of this application, and the Qualified Employer is not debarred from doing business in the Commonwealth;
- The information provided with this application will be relied upon by the Commonwealth in deciding whether to approve the applicant for a National Guard Hiring Tax Credit and that the Commonwealth reserves the right to take action against the applicant or any other beneficiary of the National Guard Hiring Tax Credit if the Commonwealth discovers that the applicant intentionally provided misleading, inaccurate, or false information;
- This certification is made under the pains and penalties of perjury; and
- This application and all documents submitted in support thereof are public records under the provisions of Massachusetts Public Records Law.

Signed:

_____	_____	_____
Name	Title	Select mm/dd/yyyy Date

Email	Phone Number	