

**CHAPTER 3320**  
**DEPARTMENT OF JOBS AND TRAINING**  
**FEDERAL JOBS TAX CREDIT**

3320.0010 SCOPE AND PURPOSE.  
3320.0020 DEFINITIONS.

3320.0030 FEES.

**3320.0010 SCOPE AND PURPOSE.**

Parts 3320.0010 to 3320.0030 are adopted pursuant to Minnesota Statutes, section 176.1041, and govern fees for certifying that an employee is eligible for the federal targeted jobs tax credit program. An employer receives federal tax credits for wages paid to an employee certified by the division.

**Statutory Authority:** *MS s 176.1041*

**History:** *9 SR 1754*

**3320.0020 DEFINITIONS.**

Subpart 1. **General.** The terms used in parts 3320.0010 to 3320.0030 have the meanings given them in this part.

Subp. 2. **Division.** "Division" means the Division of Vocational Rehabilitation of the Minnesota Department of Jobs and Training.

Subp. 3. **Evaluation for certification of eligibility.** "Evaluation for certification of eligibility" means a determination by the division that an employee is eligible for the federal targeted jobs tax credit program.

Subp. 4. **Federal targeted jobs tax credit program.** "Federal targeted jobs tax credit program" refers to the targeted jobs tax credit program as provided by the United States Code, title 26, section 51.

Subp. 5. **Reevaluation for certification of eligibility.** "Reevaluation for certification of eligibility" means a reconsideration of a previous determination by the division that an employee is ineligible for the federal targeted jobs tax credit program.

**Statutory Authority:** *MS s 176.1041*

**History:** *9 SR 1754; 1Sp1985 c 14 art 9 s 75*

**3320.0030 FEES.**

The division will charge the following fees:

- A. evaluation for certification of eligibility, \$120; and
- B. reevaluation for certification of eligibility, \$60.

**Statutory Authority:** *MS s 176.1041*

**History:** *9 SR 1754*