## **Temporary Authorized Training Tax Credit for Emergency Assistance** A Quick Start Guide



## **TATTCEA**

For eligible businesses who hire and provide job training to newcomers from Emergency Assistance (EA) shelters to help them thrive in Massachusetts and meet your workforce needs.

The "Temporary Authorized Training Tax Credit for Emergency Assistance" (TATTCEA) is a tax credit for employers that provide employment, work-related training, knowledge, and skills to work-authorized jobseekers in Emergency Assistance (EA) shelters.

If you are a Massachusetts business corporation, partnership, Limited Liability Corporation (LLC), or other legal entity, you may be eligible to claim a tax credit of \$2,500.00\* for each Qualified Trainee (EA jobseeker).

## **Program Eligibility**

- Conduct business in the Commonwealth;
- On or after April 30, 2024, hire a workauthorized Qualified Trainee to work at least 20 hours per week;
- Enroll the Qualified Trainee in an authorized training program within 10 days of hire;
- Retain the Qualified Trainee as an employee for a period of at least 90 consecutive days in a taxable year; and
- Provide post-placement support services and evidence of hire and retention.

## **Application Process**

- 1. Complete and submit the TATTCEA Training Authorization Application Form.
- 2. MDCS will authorize training if not previously approved.
- 3. Hire and train the Qualified Trainee (jobseeker).
- 4. Upon attainment of Qualified Trainee 90-day retention, complete and submit the TATTCEA Tax Credit Application Form.
- 5. If applicable, return any requested additional documentation to MDCS.
- 6. MDCS will verify eligible jobseeker participation.
- 7. MDCS will review additional documentation and approve or deny Tax Credit Issuance.

\*Total tax credit is not to exceed \$150,000.00 per employer (FEIN). Non-profit businesses with a tax liability may also participate.



Scan the QR code to the right to submit a TATTCEA Application Form or visit mass.gov/mdcs/eataxcredit



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To speak with your local MassHire Career Center Business Service Representative, visit: mass.gov/careercenters.