

	A	B								C	D	E	F	G	H
	Eligible employee name	Employee SSN								Employee trade profession (See Instructions)	Amount paid for trades education or training	Amount of Column D paid for by grant funds and/or deducted elsewhere	Subtract Column E from Column D and enter the result	Multiply Column F by 50% (0.50) and enter the result	Enter the lesser of Column G or \$2000
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2															
3															
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8															
9															
10															
11															
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14															
15															
Enter the lesser of the sum of all values in Column H or \$25,000. This is your Credit.															

Form TETC Instructions

Purpose. The purpose of this form is to claim the Trades Education and Training Tax Credit. You must include this form with your tax return when claiming the credit.

Trades Education and Training Credit. The Trades Education and Training Credit is for employers that incur expenses providing eligible employees with education and training for a trade profession.

The credit is equal to 50% of the cost of the qualified trades education and training expense incurred during the year, not to exceed \$2,000 per eligible employee and \$25,000 total. This credit is nonrefundable, and any excess amount cannot be carried to another tax year.

You cannot claim both a deduction from income and this credit for the same training and education expenses. If you deducted training and education expenses from your taxable income, report them as an addition to income on your Montana income tax return. Additionally, training and education expenses paid for through a grant or other similar program cannot be used to figure the credit.

If any amount of expense incurred by the employer is recovered in a future tax year, the employer must include that amount as income and increase the tax due by the amount of credit taken on the tax return in which the credit was taken.

Definitions

Eligible employee is an employee of the employer who works or is anticipated to work in a trade profession in Montana for at least 6 months of the year in which the education or training occurs.

Qualified education and training expenses are expenses paid to a third party and include, but are not limited to, expenses for tuition, fees, books, supplies, or equipment required as part of a qualified training method to assist an employee of the employer in developing additional techniques and skills in a trade profession.

Qualified training method means education and training provided in any of the following ways:

- classroom education or training in which the employee travels to the educator or trainer;
- on-site education or training in which the educator or trainer travels to the business and customizes the education or training to the employer's needs; or
- online interactive education or training, in which the employee has access to the educator or trainer and demonstrates or practices the subject matter. Online education must provide suitable proof of completion.

Trade profession includes the following:

- Agricultural equipment operators, inspectors, farm and ranch workers, and laborers
- Boilermakers, boiler operators, and refractory materials repairers
- Brick masons, block masons, stone masons, stucco masons, and plasterers
- Carpenters, cabinetmakers, and woodworkers
- Carpet installers, flooring finishers, and sanders
- Cement masons and terrazzo workers
- Construction and building inspectors
- Construction equipment operators
- Construction managers, laborers, and helpers
- Drywall and ceiling tile installers and tapers, paperhangers, and insulation workers
- Electricians and electric linemen
- Elevator installers and repairers
- Extraction-related professions including explosives workers, ordnance handling experts, and blasters; surface mining machine operators and earth drillers; quarry rock splitters; underground mining machine operators; and other extraction helpers and workers
- Fabricators, fitters, and assemblers
- Food manufacturing and processing
- Glaziers
- HVAC workers
- Information technology related professionals, including computer information analysts, database and network administrators, architects, and specialists and support professionals
- Locksmiths and safe repairers
- Logging and lumbering
- Machinists and tool and die makers
- Mechanics, repairers, and service technicians for automobiles, aircraft, commercial vehicles, and small engines
- Medical and dental professionals including dental hygienists, emergency medical technicians and paramedics, medical assistants, pharmacy aides and technicians, and phlebotomists
- Metal and plastics workers
- Millwrights
- Oil and gas workers

- Painters
- Plumbers, pipefitters, pipelayers, septic tank servicers, sewer pipe cleaners, and steamfitters
- Roofers
- Solar voltaic installers
- Structural iron, reinforcing iron, rebar, and steel workers
- Telecommunications tower technicians, equipment installers and repairers, and line installers and repairers
- Textile, apparel, and furnishings workers,
- Tile and marble setters
- Trucking and truck drivers
- Water well drillers
- Welders
- Wind turbine technicians

Credit Computation

If you are claiming the credit for more than 15 employees, attach a statement with the same information. Complete the table by including the name and Social Security Number of each eligible employee.

Column C. Enter the employee's corresponding trade profession from the trade profession list included with these instructions.

Column D. Enter the amount of expense you incurred for each individual employee's education or training.

Column E. Enter the amount of the qualified education and training expenses which were taken as a deduction. Also include here the amount of each eligible employee's qualified education and training expenses which were paid for with a grant or other similar program to provide money for education and training of employees.

Column H. Enter the lesser of Column G or \$2,000.

Combine all the amounts in Column H and enter the total in the Total box. Do not enter more than \$25,000. This is your total Trades Education and Training Credit.

Questions? Call us at (406) 444-6900 or Montana Relay at 711 for the hearing impaired.