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| LOCAL COMMISSIONERS MEMORANDUM |  
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DSS-4037EL (Rev. 9/89)

Transmittal No: 94 LCM-77

Date: July 1, 1994

Division: Office of Employment  
Programs

TO: Local District Commissioners

SUBJECT: Reauthorization of the Targeted Jobs Tax Credit Program

ATTACHMENTS: I: Directory - Community Services Division (on-line)  
II: Targeted Jobs Tax Credit Fact Sheet (not on-line)

This is to inform Social Services districts of the reauthorization of the Targeted Jobs Tax Credit (TJTC) Program. The Omnibus Budget Reconciliation Act of 1993 (Public Law 103-66) reauthorizes the program through December 31, 1994, retroactive to July 1, 1992.

The TJTC program offers employers a tax credit against their tax liability for hiring individuals from nine targeted groups who have traditionally had difficulty in obtaining and holding jobs. Employers who hire individuals in the targeted groups may claim a credit of 40 percent of wages up to \$6,000 per employee for a maximum credit of \$2,400. For economically disadvantaged summer youth employees hired between May 1 and September 15, the employer may claim 40 percent wages up to \$3,000, for a maximum credit of \$1,200.

The New York State Department of Labor has agreed to allow local social services districts to issue tax credit vouchers directly to recipients. Each district desiring to issue TJTC vouchers is required to enter into a non-financial agreement with the Employment Service District Superintendent having jurisdiction over its respective county. (See Attachment I)

Attachment II is a Fact Sheet which outlines the groups eligible for certification under the program and explains how an employer can participate.

Date July 1, 1994

Trans. No. 94 LCM-77

Page No. 2

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Any questions regarding the TJTC Tax Credit should be directed to the State DSS Employment Program Technical Advisor assigned to your district at 1-800-343-8859, extension 3-8377.

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Jack Ryan  
Assistant Commissioner  
Office of Employment Programs