



# Tennessee Department of Revenue

## Job Tax Credit: Recommended Documentation

Taxpayers claiming the Job Tax Credit should ensure that they have met all of the requirements for the credit. The following information and records should be maintained and available (preferably in an electronic format) for verification of the job tax credit.

### Job Position Documentation

Records for the 90\* day period immediately before the “effective date of the business plan” detailing the following for positions in Tennessee:

1. Unique position number
2. Position title
3. Employee name & last 4 digits of their SS#
4. Hourly wage rate for each employee
5. Gross wages for each position
6. Position designation – permanent, full-time (37.5 hours a week for 12 consecutive months), part-time (20 hours a week for 12 consecutive months), seasonal (26 consecutive weeks), or other
7. Exact location of position, including county
8. Copies of Tennessee Premium and Wage (SUTA) Reports filed with the Tennessee Department of Labor and Workforce Development

\* 36-month period for permanent, part-time and seasonal adventure tourism jobs located in an adventure tourism district

Records of the items listed below during the “investment period” (3-year period from the date of business plan for the community resurgence tax credit) and the first 12\*\* months following the end of the investment period:

1. Items 1-8 above
2. Date the position was created/filled
3. Average hours worked per week (includes hours on paid leave)
4. Indication if position receives, or has been offered, employer provided health insurance\*\*\*
5. Indication if job tax credit was claimed for this position

\*\* 26 weeks for seasonal adventure tourism jobs in an adventure tourism district

\*\*\* Not required for adventure tourism positions in an adventure tourism district

### Investment Documentation\*

A detailed listing of items acquired as part of the “Required Capital Investment.” The list should include:

1. Purchase date
2. Cost
3. Description
4. Location
5. General ledger account charged

\* Not required for the Community Resurgence Jobs Tax Credit