

# Instructions for Requesting Federal & State Tax Credits

**A business which employs an individual with a disability may request the federal and state tax credits listed below:**

- U.S. Federal Work Opportunity Tax Credit
- Maryland Disability Employment Tax Credit



**Follow the steps below to request these tax credits:**

**Step 1. Request the U.S. Federal Work Opportunity Tax Credit:**

To request this tax credit, visit [wotc.dllr.state.md.us](http://wotc.dllr.state.md.us) and complete the required information online.

- This on-line application must be received by Maryland DLLR no later than 28 days of the employee's first day of work.
- When you submit this request, you will receive a WOTC application case number. Include this case number on the Maryland Disability Employment Tax Credit form (see below).

**Step 2. Request the Maryland Disability Employment Tax Credit:**

To request this tax credit, complete the "Employer Information" Section of the *MDETC form*, and sign and date the statement below.

- This application must be received by DLLR no later than 30 days of the employee's first day of work.
- Mail the form to:

Maryland Department of Labor, Licensing and Regulation  
Tax Credit Programs Unit  
1100 North Eutaw Street, Room 201  
Baltimore, MD 21201

