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Health Enterprise Zone Hiring Tax Credit

A Health Enterprise Zone (HEZ) Practitioner may be eligible for tax credits based on wages paid to qualified employees.

A "Health Enterprise Zone Practitioner" is a health care practitioner who is licensed or certified under the Maryland Health Occupations Article and who provides:

- Primary care, including obstetrics, gynecological services, pediatric services, or geriatric services;
- Behavioral health services, including mental health or alcohol and substance abuse services; or,
- Dental services.

A "qualified employee" is a HEZ practitioner, community health worker, or interpreter who:

1. Provides direct support to a HEZ practitioner; and
2. Expands access to services in a HEZ.

A qualified position is a full-time position of indefinite duration, which pays at least 150% of the federal minimum wage, is located in a HEZ, and is newly created as a result of the establishment or expansion of services in a HEZ and is filled. A qualified position does not include a position that is filled for a period of less than 12 months.

A HEZ practitioner may claim a refundable credit of \$10,000 for hiring a qualified employee in a qualified position in a HEZ, as certified by the Department of Health and Mental Hygiene (DHMH).

The credit may be taken against corporate income tax or personal income tax. Sole proprietorships, corporations and pass through entities, such as partnerships, subchapter S corporations, limited liability companies and business trusts may claim the tax credit.

To qualify for the credit

To be eligible for the credit, the HEZ practitioner may create one or more qualified positions within a 24-month period. The \$10,000 credit must be taken over a 24-month period, with half of the credit amount allowed beginning with the first year certified.

No credit may be earned for any tax year beginning on or after January 1, 2016.

How the credit is calculated

The 2013 credit is calculated by multiplying the number of qualified employees certified by DHMH in their first year of employment positions by \$5,000. The amount of the credit which will be approved may be limited to budgeted funds available to DHMH.

See [Form 500CR Instructions](#) for specific line-by-line instructions.

Documentation required

This credit is available only with an electronically-filed return. A copy of the certification from the DHMH must be included with the electronic return, and the Form 500CR section of the return must be completed.

Recapture Provisions

If the qualified position is filled for a period of less than 24 months, the tax credit will be recaptured. The tax credit will be reduced on a prorated basis, based on the period of time the position was filled.

Contact

For information on the location of HEZs and the standards which HEZ practitioners must meet to qualify,

contact:

Maryland Department of Health and Mental Hygiene
Health Systems & Infrastructure Administration
201 West Preston Street
Baltimore, MD 21201
410-767-5612
raquel.samson@maryland.gov or
dhmh.hez@maryland.gov

Links for Business Tax Credits

Tax Publications

Business Tax Credits

[Bio-Heating Oil Tax Credit](#)

[Biotechnology Investment Incentive Tax Credit](#)

[Businesses That Create New Jobs Tax Credit](#)

[Cellulosic Ethanol Technology Research and Development Tax Credit](#)

[Clean Energy Incentive Tax Credit](#)

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