<table>
<thead>
<tr>
<th>State</th>
<th>Name</th>
<th>Source</th>
<th>Description</th>
<th>State Department</th>
<th>Funding</th>
<th>Deadlines</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>MO</td>
<td>Missouri Workforce Grant Program</td>
<td><a href="https://grants.gov">Grants.gov</a></td>
<td>The Missouri Workforce Grant Program is designed to develop replicable, comprehensive workforce strategies for preparing the workforce for stable, high-skill in-demand occupations within the information technology, advanced manufacturing, and transportation sectors. There are two types of grants: Workforce Partnership grants and Workforce Incentive grants.</td>
<td>Department of Labor, Employment and Training Administration</td>
<td>Estimated Total Program Funding: $150,000,000 Award Ceiling: $5,000,000 Award Floor: $500,000</td>
<td>closing date for applications: 2/04/2021</td>
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<tr>
<td>CT</td>
<td>Connecticut Manufacturing Apprenticeship Tax Credit</td>
<td><a href="https://www.ctdol.state.ct.us/progsupt/apprenticeship.htm">Connecticut Department of Labor</a></td>
<td>Connecticut taxes employers hiring an apprentice at $7,500 for each eligible apprentice. Each job seeker must be screened for target group membership on or before the day that you offer the job. The apprentice must be employed on a full time basis which is defined as working a minimum of 120 hours per month. The tax credit is limited to qualified Manufacturing Apprenticeship Programs with apprenticeship periods of duration at least 7 full months of the taxable year.</td>
<td>Department of Labor, Employment and Training Administration</td>
<td>Estimated Total Program Funding: $150,000,000 Award Ceiling: $5,000,000 Award Floor: $500,000</td>
<td>effective for tax years 2016, 2017, 2018, 2019, 2020, and 2021, unless otherwise enacted by the Connecticut General Assembly. Prospective applicants for CT Manufacturing Apprenticeship Tax Credit Grants will need to check back to this website by November 12, 2020 to see if this grant opportunity is still available.</td>
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<td>AL</td>
<td>Alabama Apprenticeship Tax Credit</td>
<td><a href="https://www.dol.gov/agencies/eta/skills-grants.gov">Alabama Department of Labor</a></td>
<td>The Alabama Apprenticeship Tax Credit provides a tax incentive to businesses that hire and train apprentices, or sponsoring employers (employers who hire an eligible Registered Apprentice). The tax credit is limited to qualified apprenticeship programs with impacts on each qualified full-time employer of a previous taxable year. In order to be allowed a credit, the qualified taxpayer must have a net increase in qualified wages attributable to work performed by the qualified full-time employee in a designated census tract or economic development area [herein referred to as a designated geographic area (DGA)], and that are not caused by a net decrease in the total number of full-time employees in California. Businesses can earn up to $9,600 in business tax credits per eligible worker through the WOTC program.</td>
<td>Department of Labor, Employment and Training Administration</td>
<td>Estimated Total Program Funding: $10,000,000 Award Ceiling: $1,500,000 Award Floor: $100,000</td>
<td>award date for applications: 12/1/2021</td>
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<tr>
<td>AR</td>
<td>Arkansas Income Tax Act</td>
<td><a href="https://www.arkansas.gov/department-of-career-education">Arkansas Department of Career Education</a></td>
<td>The Arkansas Income Tax Act provides a tax credit for each eligible apprentice of up to $7,500.00 maximum for the first two tax years following the passage of the bill and $3,750.00 for each tax year thereafter. The tax credit is limited to qualified apprenticeship programs with impacts on each qualified full-time employer of a previous taxable year. In order to be allowed a credit, the qualified taxpayer must have a net increase in qualified wages attributable to work performed by the qualified full-time employee in a designated geographic area (DGA).</td>
<td>Department of Labor, Employment and Training Administration</td>
<td>Estimated Total Program Funding: $10,000,000 Award Ceiling: $1,500,000 Award Floor: $100,000</td>
<td>effective for tax years 2015, 2016, 2017, 2018, and 2019, unless otherwise enacted by the Arkansas General Assembly.</td>
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Youth Opportunity Program (YOP)

The Youth Opportunity Program offers 10 percent tax credits for in-work bonus contributions and wages paid in an approved internship, apprenticeship or employment project, and 100% tax credits for in-work regional contributions, specifically for the project.

Apprenticeship Tax Credit

The purposes of the Manufacturing Equipment and Employment Investment Tax Credit is to encourage investment in certain manufacturing equipment in New Jersey and to provide the taxpayer with incentives to increase employment at New Jersey locations employing New Jersey residents. A taxpayer must have completed the qualifying requirements in the previous year or on January 1, 1994 in order to qualify for this tax credit. This tax credit is in the form of a tax credit to the taxpayer for the tax year for which the investment was made and for each of the following five years. The tax credit computations for the first year are based on the cost of the qualified manufacturing equipment placed in service in New Jersey during the tax year. This portion of the credit is calculable in Part II. The computations for the following tax years are based on the average increase in New Jersey resident employees employed in New Jersey subject to a reduction based on the cost of the investment made in the first year. The portion of the tax credit for the first four tax years following the year of investment are calculated in Part IV of this schedule.

New Jobs Investment Tax Credit

The New Jobs Investment Tax Credit is available for investment in new or expanded business facilities that create new jobs in New Jersey, investments which qualify for this tax credit must be planned in advance or during years beginning after July 7, 1993. The investment must create at least 10 new full-time jobs in New Jersey as compared to the allowable credit amount as well any potential limitations. Part III of Form 304 is used to determine the amount of the unused annual credit from $250 to $3,000 per job, per year (award amounts may vary based on applicable criteria.)

Job Training Tax Credit - Apprenticeships

Employers that hire apprentices in certain manufacturing occupations may be eligible for a tax credit of 50 percent of actual wages paid, without a ceiling, for the tax year. The amount of the credit, the average value of all natural and physical personal property at New Jersey must have increased over the prior year.

Manufacturing Equipment and Employment Investment Tax Credit

The purposes of the Manufacturing Equipment and Employment Investment Tax Credit is to encourage investment in certain manufacturing equipment in New Jersey and to provide the taxpayer with incentives to increase employment at New Jersey locations employing New Jersey residents. A taxpayer must have completed the qualifying requirements in the previous year or on January 1, 1994 in order to qualify for this tax credit. This tax credit is in the form of a tax credit to the taxpayer for the tax year for which the investment was made and for each of the following five years. The tax credit computations for the first year are based on the cost of the qualified manufacturing equipment placed in service in New Jersey during the tax year. This portion of the credit is calculable in Part II. The computations for the following tax years are based on the average increase in New Jersey resident employees employed in New Jersey subject to a reduction based on the cost of the investment made in the first year. The portion of the tax credit for the first four tax years following the year of investment are calculated in Part IV of this schedule.

Educational Opportunity Tax Credit

The purposes of the Educational Opportunity Tax Credit are to encourage the development of an affordable higher education for people who are unable to afford the costs of college. The credit is available to eligible taxpayers who have earned a degree from an eligible institution of higher education. The credit is equal to the lesser of the actual costs of tuition, fees, and room and board or the maximum tax credit amount.

Student Loan Forgiveness Program

The purposes of the Student Loan Forgiveness Program is to encourage the development of an affordable higher education for people who are unable to afford the costs of college. The credit is available to eligible taxpayers who have earned a degree from an eligible institution of higher education. The credit is equal to the lesser of the actual costs of tuition, fees, and room and board or the maximum tax credit amount.

Business Tax Credit

The purposes of the Business Tax Credit is to encourage the development of an affordable higher education for people who are unable to afford the costs of college. The credit is available to eligible taxpayers who have earned a degree from an eligible institution of higher education. The credit is equal to the lesser of the actual costs of tuition, fees, and room and board or the maximum tax credit amount.

Apprenticeship Tax Credit

The purposes of the Apprenticeship Tax Credit are to encourage the development of an affordable higher education for people who are unable to afford the costs of college. The credit is available to eligible taxpayers who have earned a degree from an eligible institution of higher education. The credit is equal to the lesser of the actual costs of tuition, fees, and room and board or the maximum tax credit amount.