

(I) WHO IS HIRED TO REPLACE AN EMPLOYEE WHO IS LAID OFF OR TO REPLACE AN EMPLOYEE WHO IS ON STRIKE; OR

(II) FOR WHOM THE BUSINESS ENTITY SIMULTANEOUSLY RECEIVES FEDERAL OR STATE EMPLOYMENT TRAINING BENEFITS; OR

(III) WHO IS EMPLOYED BY THE BUSINESS ENTITY FOR LESS THAN 1 YEAR, UNLESS THE EMPLOYMENT WAS TERMINATED IN LESS THAN 1 YEAR:

1: VOLUNTARILY BY THE QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE;

2: BECAUSE OF DISABILITY; OR

3: FOR CAUSE.

(2) THE CREDIT OTHERWISE ALLOWED UNDER THIS SECTION SHALL BE ALLOWED PRO RATA FOR THE PORTION OF A YEAR THAT A QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE REMAINED EMPLOYED IF THE EMPLOYMENT WAS TERMINATED IN LESS THAN 1 YEAR:

(i) VOLUNTARILY BY THE QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE;

(ii) BECAUSE OF DISABILITY; OR

(iii) FOR CAUSE.

(3) (2) A BUSINESS ENTITY MAY NOT CLAIM THE CREDIT UNDER THIS SECTION UNTIL IT HAS NOTIFIED THE APPROPRIATE GOVERNMENT AGENCY THAT THE QUALIFIED EMPLOYMENT OPPORTUNITY EMPLOYEE HAS BEEN HIRED.

(3) A BUSINESS ENTITY MAY NOT CLAIM THE CREDIT UNDER THIS SECTION FOR AN EMPLOYEE WHOSE EMPLOYMENT LASTS LESS THAN ONE YEAR UNLESS THE EMPLOYEE:

(I) VOLUNTARILY TERMINATES EMPLOYMENT WITH THE EMPLOYER;

(II) IS UNABLE TO CONTINUE EMPLOYMENT DUE TO DEATH OR A DISABILITY; OR

(III) IS TERMINATED FOR CAUSE.

(4) A BUSINESS ENTITY MAY CLAIM A CREDIT REDUCED BY THE PROPORTION OF A YEAR THAT AN EMPLOYEE DID NOT WORK IF THE EMPLOYMENT IS LESS THAN A YEAR BECAUSE THE EMPLOYEE:

(I) VOLUNTARILY TERMINATES EMPLOYMENT WITH THE EMPLOYER;

(II) IS UNABLE TO CONTINUE EMPLOYMENT DUE TO DEATH OR A DISABILITY; OR

(III) IS TERMINATED FOR CAUSE.