

(5) A SUMMARY OF THE WAGES PAID TO EMPLOYMENT OPPORTUNITY EMPLOYEES FOR THE PRECEDING YEAR;

(6) THE TOTAL NUMBER AND AMOUNT OF JOB CERTIFICATIONS ISSUED AND CREDITS CLAIMED DURING THE PRECEDING YEAR AS WELL AS THE NUMBER AND AMOUNT OF JOB CERTIFICATIONS ISSUED AND CREDITS CLAIMED DURING THE PRECEDING YEAR FOR EMPLOYMENT OPPORTUNITY EMPLOYEES ELIGIBLE FOR THE CREDIT GRANTED UNDER SUBSECTION (C)(2) OF THIS SECTION;

(7) THE NUMBER AND AMOUNT OF CREDITS CLAIMED FOR CHILD CARE OR TRANSPORTATION EXPENSES INCURRED, INCLUDING A SUMMARY OF THE TYPES OF TRANSPORTATION EXPENSES INCURRED BY BUSINESS ENTITIES; AND

(8) THE NUMBER OF EMPLOYMENT OPPORTUNITY EMPLOYEES EMPLOYED FOR:

- (I) MORE THAN 1 YEAR BUT LESS THAN 2 YEARS;
- (II) MORE THAN 2 YEARS BUT LESS THAN 3 YEARS; AND
- (III) 3 YEARS OR MORE.

[(a)] (J) An individual or a corporation may claim a credit against the income tax for wages paid to qualified employment opportunity employees and for child care provided or paid for by a business entity for the children of a qualified employment opportunity employee or transportation expenses as provided under [Article 88A, § 54 of the Code] SUBSECTIONS (A) THROUGH (H) OF THIS SECTION.

[(b)] (K) (1) An organization that is exempt from taxation under § 501(c)(3) or (4) of the Internal Revenue Code may apply the credit under this section:

(i) as a credit against income tax due on unrelated business taxable income as provided under §§ 10-304 and 10-812 of this title; or

(ii) as a credit for the payment to the Comptroller of taxes that the organization:

1. is required to withhold from the wages of employees under § 10-908 of this title; and