



2022 Trades Education and Training Credit

TETC
V2 1/2023

[15-30-2359](#) and [15-31-174](#), MCA

Name (as it appears on your Montana tax return)

Social Security
Number

- -

OR

Federal Employer
Identification Number

-

Credit Computation

	A Eligible employee name	B Employee SSN	C Employee trade profession (See Instructions)	D Amount paid for trades education or training	E Amount of Column D paid for by grant funds and/or deducted elsewhere	F Subtract Column E from Column D and enter the result	G Multiply Column F by 50% (0.50) and enter the result	H Enter the lesser of Column G or \$2000
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
Enter the lesser of the sum of all values in Column H or \$25,000. This is your Credit.								

Where to Report Your Credit

- Individuals: Form 2, Nonrefundable Credits Schedule
- C corporations: Form CIT, Schedule C
- S corporations: Form PTE, Schedule II
- Partnerships: Form PTE, Schedule II

If you file your Montana tax return electronically, you do not need to mail this form to us unless we ask you for a copy. When you file electronically, you represent that you have retained the required documents in your tax records and will provide them upon the department's request.

Form TETC Instructions

Purpose of form. This form is used to claim the Trades Education and Training Tax Credit. You must include this form with your tax return when claiming the credit.

Who can take the Trades and Education Training Credit? Employers that incur expenses providing eligible employees with education and training for a trade profession may take this credit.

You cannot claim this credit if the money used to pay for the education or training was derived from a grant or other similar program for employee education or training purposes.

Benefit. The credit is equal to 50% of the cost of the qualifying trades education and training expense, not to exceed \$2,000 per employee and \$25,000 total.

This credit is nonrefundable, and any excess amount cannot be carried to another tax year.

Definitions

Eligible employee is an employee of the employer who works or is anticipated to work in a trade profession in Montana for at least 6 months of the year in which the education or training occurs.

Qualified education and training expenses are expenses paid to a third party and include, but are not limited to, expenses for tuition, fees, books, supplies, or equipment required as part of a qualified training method to assist an employee of the employer in developing additional techniques and skills in a trade profession.

Qualified training method means education and training provided in any of the following ways:

- classroom education or training in which the employee travels to the educator or trainer;
- on-site education or training in which the educator or trainer travels to the business and customizes the education or training to the employer's needs; or
- online interactive education or training, in which the employee has access to the educator or trainer and demonstrates or practices the subject matter. Online education must provide suitable proof of completion.

Trade profession includes the following:

- Boilermakers
- Brick masons, block masons, and stone masons
- Carpenters
- Carpet installers
- Cement masons and terrazzo workers
- Construction and building inspectors
- Construction equipment operators

- Construction laborers and helpers
- Drywall and ceiling tile installers and tapers
- Electricians
- Elevator installers and repairers
- Glaziers
- HVAC workers
- Logging and lumbering
- Machinists
- Maintenance mechanics and auto mechanics
- Millwrights
- Oil and gas workers
- Painters
- Plumbers, pipefitters, and steamfitters
- Roofers
- Sheet metal workers
- Structural iron and steel workers
- Telecommunications tower technicians
- Tile and marble setters
- Trucking
- Water well drillers
- Welders
- Wind turbine technicians

Credit Computation

If you are claiming the credit for more than 15 employees, attach a statement with the same information. Complete the table by including the name and social security number of each eligible employee.

In Column C, enter the employee's corresponding trade profession from the trade profession list on page 1 of these instructions.

In Column D, enter the amount of expense you incurred for each individual employee's education or training.

In Column E, enter the amount of the qualified education and training expenses which were taken as a deduction. Also include here the amount of each eligible employee's qualified education and training expenses which were paid for with a grant or other similar program to provide money for education and training of employees.

In Column H, enter the lesser of Column G or \$2,000.

Combine all the amounts in Column H and enter the total in the Total box. Do not enter more than \$25,000. This is your total Trades Education and Training Credit.

Questions? Call us at (406) 444-6900 or Montana Relay at 711 for the hearing impaired.