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[1]

[Basic Skills Education Program Tax Credit \[1\]](#)

On 29 Sep, 2015

The Basic Skills Education Program Tax credit will go into effect on January 1, 2016. Please click the image for details.



The Basic Skills Education Tax credit program is designed to promote employee participation and sponsorship of activities that increase educational attainment and the acquisition of a General Educational Development (GED) credential for employees. Up to \$100,000 is available per employee per year and \$1 million per year statewide.

There are 2 Tax Credit Categories:

\$400	For each employee who passes the GED Test which was paid for by the Employer, OR
\$1,200	For each employee who successfully completes a 40-hour class while being compensated at 1/2 or less normal rate of pay, and then passes the GED Test which was paid for by the Employer.

Individual employee credits may not be used in other categories of tax credit. The same employee cannot be counted in both.

There are 2 possible Class Types:

Employer Sponsored	A Basic Skills Education class (a minimum of 40 hours of instruction administered by an approved basic skills provider with the cost of the class paid for by the Employer)
Employer Provided	A Basic Skills Education class (a minimum of 40 hours of instruction, administered by the Employer with the cost of the class paid for by the Employer)

The Technical College System of Georgia, Office of Adult Education can assist Employers by reviewing applications and class types and other class considerations. We can also help Employers estimate the number of employees who would be eligible for this type of program, provide a more accurate tax credit proposal if issued to the Georgia Department of Revenue's (DOR) Georgia Tax Center (www.dor.ga.gov).

There are 5 Steps to Complete the Process and Reimburse for the Tax Credit:

- Step 1: Contact the TCSG Office of Adult Education to learn about Program Pre-Certification
- Step 2: Seek Tax Credit Preapproval through the Georgia DOR Tax Center
- Step 3: Operate the Basic Skills Class and/or Pay GED® Testing Fees
- Step 4: Submit Evidence of Program Outcomes to DOR for Final Certification
- Step 5: File a Georgia Tax Return and Claim the Tax Credit

Please contact the Office of Adult Education to request a free copy of the Basic Skills Education Program Tax Credit Procedures Guide, which provides all of the forms and instructions needed to get started.

Technical College System of Georgia
Office of Adult Education
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[2]

[Continue Reading \[1\]](#)

Source

URL: <https://www.toombsconnect.com/connect/news/basic-skills-education-program-tax-credit>

Links

[1] <https://www.toombsconnect.com/connect/news/basic-skills-education-program-tax-credit> [2] <https://www.toombsconnect.com/sites/default/files/files/tax%20credits%20Basic%20Skills%20Ed%20Prg>



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[m%20%20Tax%20Credit%20Overview%20\(Final\).pdf](#)