

# Certification of Youth Participating in a Qualified Cooperative Education Program

▶ For the Jobs Credit Under Section 38(b)(2)  
▶ References are to the Internal Revenue Code

Certification initiated by  Employer  Student  School

## **Part I** Qualified School Offering Cooperative Education Program

Name of school	Telephone number
Address (Number and street)	
City, state, and ZIP code	
School system	

## **Part II** Employer

Name of business	Employer identification number	
Address (Number and street)		
City, state, and ZIP code		
Employer representative	Title	Telephone number

## **Part III** Student

Name	Date of birth (month, day, year)—Student must be at least age 16, but not yet age 20	Social security number
Address (Number and street)		
City, state, and ZIP code		
Student's first day on the job	Starting wage per hour	
Dates of cooperative program of the student From (date) _____ to _____	Number of hours per week	

## **Part IV** Certification by the School (See General Instructions for Definitions.)

I certify that the student named in Part III is a "youth participating in a qualified cooperative education program"; the school named in Part I is a "qualified school"; and the cooperative education program of the school in which the student is enrolled is a "qualified cooperative education program." I also certify that the student has been determined to be a "member of an economically disadvantaged family" by an office of the State Employment Security Agency.

Name of certifying officer (type or print)	Title
	Date

**Signature** ▶

## **Part V** Signature of Employer (See Instructions for Employer.)

I certify that this information is correct and true to the best of my knowledge. This form is for obtaining the benefits of the Jobs Credit under section 38(b)(2). I understand that my credit for employing the student named in Part III will end if this certification becomes invalid.

	Date
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**Signature** ▶

## General Instructions

**Note: Do not file this form with the Internal Revenue Service. The employer keeps the completed form.**

### Paperwork Reduction Act Notice

We ask the qualified school and the employer to complete this form to carry out the Internal Revenue laws of the United States. The employer keeps the completed form and must make it available if requested on examination of the employer's income tax return.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is:

<b>Recordkeeping</b> . . . . .	7 min.
<b>Learning about the law or the form</b> . . . . .	7 min.
<b>Preparing the form</b> . . . . .	24 min.
<b>Copying, assembling, and sending the form to the employer</b> . . . . .	20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0244), Washington, DC 20503. **DO NOT** send the tax form to either of these offices.

### Purpose of Form

For an individual to qualify as a youth participating in a qualified cooperative education program (as defined below), a qualified school must certify in writing that the student meets the conditions in 1 below. The school may meet the certification requirement by completing Form 6199. The certification allows the employer named in Part II of Form 6199 to claim the jobs credit for qualified wages paid or incurred to the student named in Part III of the form.

The school must prepare Parts I through IV of Form 6199 in duplicate. The original of the form should be given to the employer and a copy should be kept by the school for its records.

### Definitions

**1. Youth Participating in a Qualified Cooperative Education Program.**—This means any individual who meets the following conditions:

- Is at least age 16 but not yet age 20,

- Has not graduated from a high school or vocational school,
- Is enrolled in and actively pursuing a qualified cooperative education program, and
- Is a member of an economically disadvantaged family.

**2. Qualified School.**—This means:

- A specialized high school used principally for vocational education,
- The department of a high school used principally for vocational education, or
- A technical or vocational school used principally for vocational education of persons who have completed or left high school.

A school which is not a public school is a qualified school only if it is exempt from tax under section 501(a).

**3. Qualified Cooperative Education Program.**—This means a program of vocational education for individuals who (through written cooperative arrangements between a qualified school and one or more employers) receive instruction (including required academic instruction) by alternation of study and school with a job in any occupational field (but only if these two experiences are planned by the school and employer so that each contributes to the student's education and employability). See section 51(d)(8)(B) and related regulations for details.

**4. Members of Economically Disadvantaged Families.**—This means a member of a family that the designated local agency (state employment security agency) determines had an income during the 6 months immediately preceding the earlier of the month in which the determination is made or the month in which the employee is hired, which, on an annual basis, would be 70% or less of the Department of Labor lower living standard income level (LLSIL).

### Instructions for Employer

The qualified wages paid to the employees certified as youths participating in a qualified cooperative education program are reported on IRS **Form 5884**, Jobs Credit.

On receiving Form 6199 from the school, the employer must sign Part V certifying that the information on the form is correct before he or she can claim the jobs credit for wages paid to the student named on the form. The employer must keep Form 6199 for tax purposes.