

**VIRGINIA
Form TEL-2**

**Telework Expenses Tax Credit
Confirmation Application**

Tax Year _____

File by April 1*

This credit must be approved before being claimed on your return.

Submit this form only if you filed Form TEL-1, Telework Expenses Tax Credit Reservation Application, in the year preceding the calendar year in which the eligible expenses were incurred **and** received a reservation letter from the Department of Taxation after submitting the TEL-1. If you did not receive a reservation letter, you cannot file Form TEL-2. After Form TEL-2 is approved, the Department will send a certification letter by June 30 confirming the amount of the Telework Expenses Tax Credit that can be claimed on your Virginia return. See the Form TEL-1 and TEL-2 Instructions for additional information.

| | | | |
|-----------------------|--------------|-----------------|--|
| Name | | FEIN | |
| Trading As | | Office Use Only | |
| Street Address | | | |
| City, State, ZIP Code | | Email Address | |
| Contact Name | Phone Number | Fax Number | |

Entity Type (Check One): ☐ Sole Proprietor ☐ C Corporation ☐ S Corporation
 ☐ Partnership ☐ LLC ☐ Other _____

Section I – Credit Calculation

| | |
|--|---------------------|
| 1. Number of eligible teleworking employees. | _____ |
| 2. Telework expenses (up to \$1,200 per teleworking employee) | \$ _____ .00 |
| 3. Telework assessment costs. Enter total expenses or \$20,000, whichever is less. . | \$ _____ .00 |
| 4. Total credit requested. Add Line 2 and Line 3 or enter \$50,000, whichever is less. \$ | _____ .00 |

Section II – Certification and Signature

- ☐ **By checking this box, I certify that:**
- The telework expenses outlined above would not have been incurred but for the availability of this credit;
 - The business outlined above is based in Virginia;
 - The telework agreement between the employer and the participating employee is effective on or after July 1, 2012, but before January 1, 2022;
 - No deduction for telework expenses will be claimed on the Virginia return;
 - If a deduction for expenses is claimed on the federal return, an offsetting addition will be claimed on the Virginia return;
 - No other income tax credit will be claimed on the Virginia return for the same expenses; and
 - No financial incentives from the Telework!VA program will be used for the same expenses.

Under penalty of law, I have read and understand the limitations and restrictions of this credit.

| | | |
|----------------------|--------------|------|
| Authorized Signature | Title | Date |
| Printed Name | Phone Number | |
| Email Address | Fax Number | |

*** File Form TEL-2, the Telework Expenses Tax Credit Worksheet, and a copy of your reservation letter by April 1**

Form TEL-2
Schedule A

Telework Expenses Tax Credit Worksheet

Tax Year

Complete this worksheet to compute the amount that should be entered on Line 2 of Form TEL-2.

| Column A | Column B | Column C | Column D | Column E |
|---------------------------|-------------------------------------|----------------------|----------------|--|
| Name of Eligible Employee | Description of Teleworking Expenses | Teleworking Expenses | Expenses Limit | Enter the lesser of Column C or Column D |
| 1 | | \$ | \$1,200.00 | \$ |
| 2 | | \$ | \$1,200.00 | \$ |
| 3 | | \$ | \$1,200.00 | \$ |
| 4 | | \$ | \$1,200.00 | \$ |
| 5 | | \$ | \$1,200.00 | \$ |
| 6 | | \$ | \$1,200.00 | \$ |
| 7 | | \$ | \$1,200.00 | \$ |
| 8 | | \$ | \$1,200.00 | \$ |
| 9 | | \$ | \$1,200.00 | \$ |
| 10 | | \$ | \$1,200.00 | \$ |
| 11 | | \$ | \$1,200.00 | \$ |
| 12 | | \$ | \$1,200.00 | \$ |
| 13 | | \$ | \$1,200.00 | \$ |
| 14 | | \$ | \$1,200.00 | \$ |
| 15 | | \$ | \$1,200.00 | \$ |
| 16 | | \$ | \$1,200.00 | \$ |
| 17 | | \$ | \$1,200.00 | \$ |
| 18 | | \$ | \$1,200.00 | \$ |
| 19 | | \$ | \$1,200.00 | \$ |
| 20 | | \$ | \$1,200.00 | \$ |
| Total Employees: _____ | | | | Total \$ |