



1       “(1) SPECIAL RULES FOR VETERANS.—For purposes  
2 of this subpart—

3           “(1) IN GENERAL.—In the case of an individual  
4 who is an applicable veteran who begins work for the  
5 employer after December 31, 2008, but before Janu-  
6 ary 1, 2011, the following rules shall apply:

7           “(A) APPLICABLE VETERAN.—Such indi-  
8 vidual shall be treated as a member of a tar-  
9 geted group.

10          “(B) INCREASED PERCENTAGE.—Sub-  
11 section (a) shall be applied by substituting ‘100  
12 percent’ for ‘40 percent’.

13          “(C) WAGE LIMITATION.—Paragraph (3)  
14 of subsection (b) shall be applied—

15           “(i) by substituting ‘\$5,000’ for  
16 ‘\$6,000’, and

17           “(ii) without regard to the parenthet-  
18 ical therein.

19          “(D) MINIMUM EMPLOYMENT PERIODS.—  
20 Subparagraph (A) of subsection (i)(3) shall be  
21 applied by substituting ‘0 percent’ for ‘25 per-  
22 cent’.

23          “(E) DISABLED VETERANS.—In the case  
24 of such an individual who is a qualified veteran  
25 by reason of subsection (d)(3)(A)(ii), the credit

1           determined with respect to such individual  
2           under the rules of this subsection shall be in  
3           addition to any credit allowable with respect to  
4           such individual under this section determined  
5           without regard to this subsection.

6           “(2) APPLICABLE VETERAN.—The term ‘appli-  
7           cable veteran’ means any veteran (as defined in sub-  
8           section (d)(3)(B)) who is certified by the designated  
9           local agency as having been discharged or released  
10          from active duty in the Armed Forces of the United  
11          States after September 11, 2001.

12          “(3) ELECTION TO HAVE SUBSECTION NOT  
13          APPLY.—A taxpayer may elect (at such time and in  
14          such form and manner as the Secretary shall pre-  
15          scribe) to have this subsection not apply with respect  
16          to an individual for any taxable year.”.

17          (b) EFFECTIVE DATE.—The amendments made by  
18          this section shall apply to individuals who begin work for  
19          the employer after December 31, 2008.

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