

<b>EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210</b>	<b>CLASSIFICATION</b> WOTC
	<b>CORRESPONDENCE SYMBOL</b> OWI
	<b>DATE</b> July 31, 2012

**ADVISORY: TRAINING AND EMPLOYMENT GUIDANCE LETTER NO. 4-12**

**TO:** ALL STATE WORKFORCE AGENCIES  
ALL STATE WORKFORCE LIAISONS

**FROM:** JANE OATES *Jane Oates*  
Assistant Secretary

**SUBJECT:** Revised Forms for the Work Opportunity Tax Credit (WOTC) Program for Implementation of the Veterans Opportunity to Work to Hire Heroes Act of 2011 (VOW Act) Provisions and Other Program Changes

1. **Purpose.** To transmit revised WOTC forms and instructions, which were updated to reflect the amendments and new provisions in the VOW Act and other legislative changes to the WOTC program.

2. **References.**

- Section 261 of the VOW to Hire Heroes Act of 2011, (title II of Pub. L. 112-56);
- The American Recovery and Reinvestment Act (Recovery Act) of 2009 (Pub. L. 111-5);
- Internal Revenue Code of 1986, Section 51, as amended;
- Internal Revenue Service (IRS) Notices 2009-69 (August 31, 2009) and 2009-28, 2009-24 I.R.B 1082 (June 15, 2009);
- IRS Notice 2012-13, Part III – Administrative, Procedural, and Miscellaneous, Section 51 – Work Opportunity Tax Credit;
- Section 52 – Special Rules;
- Section 3111(e) Credit for Employment of Qualified Veterans (February 9, 2012);
- Training Employment Guidance Letter (TEGL) No. 30-11, *Information and Guidance on the Work Opportunity Tax Credit Provisions Introduced by the Veterans Opportunity to Work (VOW) to Hire Heroes Act of 2011, and IRS Guidance on Submission of Form 8850* (May 24, 2012);
- TEGL No. 15-11, *Work Opportunity Tax Credit (WOTC) Procedural Guidance During Authorization Lapse for Non-veteran WOTC Target Groups* (January 12, 2012);
- TEGL No. 11-08, *Extension of the Information Collection for the Consolidated Work Opportunity Tax Credit Program: Revised Reporting and Processing Forms* (February 19, 2009);
- TEGL No. 11-08, Change 1, *Extension Period Granted to the State Workforce Agencies and Employers for the Uninterrupted Use of All 2007 and 2008 Work Opportunity Tax Credit (WOTC) Program Processing Forms* (March 25, 2009); and

<b>RESCISSIONS</b> None	<b>EXPIRATION DATE</b> Continuing
----------------------------	--------------------------------------

- ETA Handbook No. 408, November 2002, Third Edition (the Handbook); and August 2009 Addendum to the Handbook.

3. **Background.** The Recovery Act added two target groups to the WOTC program – unemployed veterans and disconnected youth. These two target groups expired on December 31, 2010. As a result, TEGL No. 20-10 was issued with program guidance in the event of a retroactive reauthorization of those target groups. However, enough time has passed without Congressional activity extending these two groups. Therefore, references to the two Recovery Act groups have been removed from the existing forms. The Youth Self-Attestation Form, ETA Form 9154, which was used as verification of eligibility for the disconnected youth target group, has been discontinued. The Employment and Training Administration (ETA) will be releasing forthcoming guidance on close out procedures of the applications for the expired Recovery Act groups.

On November 21, 2011, President Obama signed the VOW Act into law. Section 261 of the VOW Act, “Returning Heroes and Wounded Warriors Work Opportunity Tax Credit,” amends and expands the definition of the original Qualified Veteran target group. Specifically, Section 261 amends the definition of Qualified Veteran by adding two new unemployed veteran categories and extending the availability of the existing veterans receiving Supplemental Nutrition Assistance Program (SNAP) and disabled veteran categories. The VOW Act does not extend the Recovery Act unemployed veteran and disconnected youth target groups. Guidance regarding eligibility for the veterans amended and expanded target groups was provided in TEGL No. 30-11 dated May 24, 2012.

The provisions in the VOW Act apply to new employees who began working for an employer on or after November 22, 2011 and before January 1, 2013. As a result of the provisions in the VOW Act, the WOTC forms and instructions were revised to reflect current legislative changes.

Several other changes to the WOTC program became effective on December 31, 2011. On this date, as outlined in TEGL No. 15-11, the WOTC program’s legislative authority for all non-veteran target groups expired. However, these target groups remain on the WOTC forms, in recognition that Congress may pass retroactive reauthorization for the non-veteran target groups, as has occurred previously throughout the WOTC program’s history. Also, legislative authorization for Empowerment Zones, which determined eligibility for the summer youth group, has ended and as a result, the summer youth group is no longer a WOTC target group, and has been removed from the WOTC forms.

4. **Revised Forms and Instructions.** ETA has revised the processing, administrative, and reporting program forms to reflect: 1) removal of all references to the expired Recovery Act unemployed veteran and disconnected youth target groups, 2) removal of the summer youth target group, and 3) inclusion of the new VOW Act veteran target group provisions. The revised forms and accompanying instructions were approved by the Office of Management and Budget (OMB) through June 30, 2015.

State Workforce Agencies (SWAs) are required to use, without modification, three of the current five required WOTC reporting, administrative, and processing forms – ETA Form 9058, 9061 and 9062. SWAs are free to design their own formats for the “Employer Certification” form (ETA Form 9063) and “Verification Results” form (ETA Form 9065) so long as they include all the information required in the original optional forms.

ETA Form 9058 – Report 1 is used by the SWAs to report program data to ETA on a quarterly basis via EBSS. ETA Forms 9061, 9062, and 9063 are used by the SWAs and employers. These forms are critical for the operation of the WOTC program. Form 9061 or 9062 is used by employers to submit certification requests (together with IRS Form 8850) to SWAs, and contains all the information SWAs need to process those requests consistent with statutory requirements and the program’s integrity. All SWAs and participating agencies to which SWAs have delegated responsibility for issuing Conditional Certifications are required to use the “Conditional Certification” form (ETA Form 9062) without modification for pre-certifications of certain groups only. Form 9063 is the certification SWAs issue to employers or their representatives upon a positive target group eligibility determination. If audited, employers must provide this certification to the IRS. Finally, ETA Form 9065 is an internal worksheet SWAs use in conducting their quarterly internal audits.

Revisions to the reporting, processing and administrative forms are described in detail in the following paragraphs. The revision date on the bottom of each form has been changed to “June 2012” and the reference to “Division of Adult Services” in the Paperwork Reduction Act paragraph was removed and replaced with “Division of National Programs, Tools and Technical Assistance,” the name of the new division responsible for the WOTC program.

***ETA Form 9058 – Report 1, Certification Workload and Characteristic of Certified Individuals*** and its instructions were revised as follows:

Section 51 of the Internal Revenue Code and the 1996 original target group legislative alpha designation for a Qualified Veteran is “B.” To distinguish among the amended veteran group and the newly introduced veteran categories, and provide the SWAs with a uniform system to report the number of certifications or denials issued to each new group, the “B” designation is being used followed by alpha-numeric identifiers. The current Boxes 2a and 2b (in Column I) “By WOTC Target Group” under Part II. “CHARACTERISTICS OF CERTIFIED INDIVIDUALS”) have been replaced with the following five Boxes:

- Box 2Ba. Added (V) after “Veteran receiving SNAP benefits,”
- Box 2Bb. Added (DV) After “Disabled Veteran,”
- Added Box 2Bc. and titled it “DV unemployed for 6 months,”
- Added Box 2Bd. and titled it “V unemployed for 4 weeks,” and
- Added Box 2Be. and titled it “V unemployed for 6 months”.

Boxes 3 and 4 did not change. Box 3. still collects Ex-felon data and Box 4. still collects Designated Community Resident data. Box 6. Summer Youth was deleted reflecting the

expiration of legislative authority for Empowerment Zones on December 31, 2011. Box 8. Unemployed Veteran and Box 9. Disconnected Youth, the two expired Recovery Act target groups, were deleted.

The rest of the target groups boxes were renumbered as follows:

- o Boxes 5a. and 5b. remain as Voc. Rehab Referral and Ticket Holder respectively,
- o Box 6. became SNAP Recipient,
- o Box 7. became SSI Recipient,
- o Box 8. became Long-Term TANF,
- o Box 9. became TOTAL (For QTR.), and
- o Box 10. became TOTAL (YTD).

Changes were also made to the instructions for ETA Form 9058 to reflect these updates.

**Note.** SWAs must accept the type of documentation indicated in the revised ETA Form 9061 and its instructions and in TEGL 30-11, issued on May 24, 2012, and may not require additional documentation from employers and/or representatives that sets a higher standard of proof of eligibility.

***ETA Form 9061, Individual Characteristics Form and Its Instructions*** were revised as follows:

- 1) Provided the appropriate documentary evidence required for the two new unemployed veteran groups' eligibility determination;
- 2) Added questions to Boxes 20 and 21 that identify the two new unemployed veteran categories;
- 3) Removed reference to Empowerment Zone in Box 18, indicating that summer youth is no longer a target group due to expiration of the Empowerment Zones;
- 4) Deleted instructions for the two expired Recovery Act groups in Boxes 20 and 21; and
- 5) Added a new form of documentary evidence for Box 13 for service-disconnected disability, which clarifies and discontinues the use of Form Letter 21-802 once issued by Department of Veteran Affairs, and which is no longer available.

***ETA Form 9062, Conditional Certification, and its Instructions*** were revised as follows:

- 1) Former target group references were deleted and all extended and new veteran categories were added to Box 13 (formerly Box 13a);
- 2) Box 13b, containing references to the two expired Recovery Act groups, was eliminated;
- 3) The "Note to Employer" was updated by adding a sentence explaining IRS's updated filing date requirements, the beginning and end of the Relief Period and information when the Relief Period date ends and the "28-day timely filing" after employment-start date requirement begins;
- 4) Part II. "EMPLOYER DECLARATION," Sec. 52 was added to the message to the SWAs; and
- 5) All boxes beginning with Box 13b were renumbered to reflect all final box changes.

Box 11 was not removed pending a potential extension by Congress of the non-veteran WOTC target groups.

The revised instructions indicate that all certifications for the veteran categories are preceded by the original veteran's target group 1996 statutory designation letter "B." Participating agencies and SWAs will check the category that has been determined eligible and pre-certify eligible requests accordingly.

*ETA Form 9063, Employer Certification, and its Instructions* were revised by:

- 1) Deleting all references to the two expired Recovery Act groups in Box 12;
- 2) Replacing them with the extended and new veteran categories in the same Box 12;
- 3) Updating the information under Part C. "CERTIFICATION"; and
- 4) Updating the "Comments to Employers" to reflect all VOW Act changes and new veteran provisions.

The revised instructions indicate that all certifications for the veteran categories are preceded by the original veteran target group statutory designation letter "B" followed by alphanumeric identifiers, matching the changes in ETA Form 9058 – Report 1, to help the SWAs differentiate among the different veteran categories certified and facilitate reporting and communication between SWAs and employers or their representatives. SWAs will check the veteran group or category that has been determined eligible and certified in Box 12.

*ETA Form 9065, Agency Declaration of Verification Results – Work Opportunity Tax Credit, now "Audit Summary Worksheet"* is an optional ETA form for SWAs' internal use in recording the results of verification activities conducted by the SWAs. This form does not require revisions at this time (except updating the expiration and revision dates and changing the name of the ETA division, as mentioned above). This is no longer a required form to be submitted to ETA. The form's design and format is optional and states can change both the design and/or format. If the SWAs elect to use an alternative form to record verification results, the alternative form must contain the information that appears in the optional ETA form.

- 5. Transition Period for State Workforce Agencies (SWAs) and Employers.** SWAs, participating agencies, employers, and their representatives are required to start using the revised OMB-approved "June 2012" version of the ETA Forms. Specifically, ETA Forms 9061 and 9062 must be used to request certifications for new employees 90 days following the publication of this TEGL. After that date, SWAs should not accept other versions of ETA Form 9061 or Form 9062. During the 90-day transition period, SWAs may continue using earlier versions of Forms 9061 and 9062.

SWAs are required to report all program workload processing data using the revised ETA Form 9058 - Report 1 beginning with the report for the third quarter (Q3) of Fiscal Year 2012. SWAs are being granted an extension of the reporting deadline, August 15, 2012, for this quarter. Therefore, SWAs now must report all Q3 program data by September 19, 2012.

This extension provides ETA the time necessary to finalize updates and changes to the electronic ETA Form 9058 in EBSS, and for SWAs to prepare their quarterly report utilizing the revised form. SWAs will be notified by ETA regional WOTC coordinators when the electronic ETA Form 9058 has been updated and states can submit their reports into EBSS.

6. **Reporting for Expired Non-Veteran Target Groups.** As stated above, the WOTC program's legislative authority for all non-veteran target groups expired on December 31, 2011. TEGL No. 15-11 instructs SWAs to accept applications (certification requests) in anticipation of a potential retroactive reauthorization, but to hold off on processing the requests pending further legislative action and guidance from ETA. **During this hiatus period, SWAs should not report certification requests for any of the non-veteran target groups received after December 31, 2011, for any quarter, on ETA Form 9058 – Report 1 until ETA issues further guidance.**
7. **Paperwork Reduction Act Notice and Reporting Authority.** WOTC forms and instructions are approved according to the Paperwork Reduction Act of 1995 (PRA), under OMB Control Number 1205-0371. This authority is effective through June 30, 2015.

According to the PRA, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The Department notes that a Federal agency may not conduct or sponsor a collection of information, nor is the public required to respond to a collection of information unless it is approved by OMB under the PRA, and displays a currently valid OMB control number (44 U.S.C. 3507). Also, notwithstanding any other provisions of law, no person shall be subject to penalty for failing to comply with a collection of information if the collection of information does not display a currently valid OMB control number (44 U.S.C. 3512).

8. **IRS Form 8850.** The IRS has updated IRS Form 8850, *Pre-Screening Notice and Certification Request for the Work Opportunity Tax Credit*, and its instructions to reflect the provisions introduced by the VOW Act. The updated form and instructions are available at: [www.irs.gov/form8850](http://www.irs.gov/form8850). All employers and third parties serving under contract as an employer's representative, for purposes of the employer's participation in the WOTC program, are required to use the January 2012, OMB cleared IRS Form 8850, as modified pursuant to IRS Notice 2012-13, to request certifications from the SWAs for their newly hired veterans. During the current hiatus, employers or their representatives can use the January 2012 IRS 8850 to submit certification requests for individuals hired as members of any or all of the expired non-veteran target groups. The submitted certification requests are subject to a potential retroactive reauthorization by Congress of the program beyond December 31, 2011. Also, as in the past, older versions of IRS 8850s can be submitted to the SWAs to request certifications for only the target groups listed on that form.

9. **Actions.** SWA administrators are requested to:

- Provide this information to all appropriate WOTC program staff, employers and their representatives, participating agencies and other interested partners; and
- Ensure that the SWAs and participating agencies implement these changes in agreement with the specific procedural guidance and required dates in this TEGl.

10. **Inquiries.** Questions regarding this guidance should be directed to the appropriate WOTC Regional Coordinator listed on the WOTC program Web site at: <http://www.doleta.gov/wotc>.

11. **Attachments.**

- ETA Form 9058 – Report 1, Certification Workload and Characteristic of Certified Individuals
- ETA Form 9061, Individual Characteristics Form
- ETA Form 9062, Conditional Certification
- ETA Form 9063, Employer Certification
- ETA Form 9065, Audit Summary Worksheet
- IRS Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit



**Certification Workload and Characteristics of Certified Individuals**  
Work Opportunity Tax Credit - Report No. 1

**U.S. Department of Labor**  
Employment and Training Administration

<b>State:</b>	Persons are not required to respond to this collection of information unless it displays a currently valid OMB control number. Respondents' obligation to reply to these reporting requirements is mandatory (P.L. 104-188). Public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to the U.S. Department of Labor, Employment and Training Administration, Division of National Programs, Tools, and Technical Assistance, 200 Constitution Ave., NW, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371).	OMB No. 1205-0371 Expiration Date: June 30, 2015
---------------	---	---

**PART I. CERTIFICATION WORKLOAD**

CERTIFICATION REQUESTS (System Inputs)		CERTIFICATION REQUESTS (System Outputs)					
A) Incomplete Requests	B) Requests Needing Action	C) New Requests	D) Total Requests to Be Processed	E) Certified Requests	F) Denied Requests	G) Incomplete Requests	H) Requests Needing Action
<b>PART II. CHARACTERISTICS OF CERTIFIED INDIVIDUALS</b>							
I) By WOTC Target Group	(a) No. of CCs Resulting in Certifications	(b) No. Certified Individuals	J) By Occupation	(a) No. Certified Individuals	J) By Occupation (Cont.)	(a) No. Certified Individuals	K) By Starting Hourly Wage
1. IV-A TANF Recipient			Name-Code		Name-Code		1. Under Federal Minimum Wage
2Ba. Veteran Receiving SNAP benefits (V)			1. Management Occupations - 11		12. Protective Services - 33		2. \$7.25 - \$8.25
2Bb. Disabled Veteran (DV)			2. Business & Financial Operations - 13		13. Food Preparation & Serving - 35		3. \$8.26 - \$8.99
2Bc. DV Unemployed for 6 months					14. Bldg. & Grounds Cleaning & Maintenance - 37		4. \$9.00 - \$9.99
2Bd. V Unemployed for 4 weeks			3. Computer & Mathematical - 15		15. Personal Care & Service - 39		5. \$10.00 - Higher
2Be. V Unemployed for 6 months			4. Architecture & Engineering - 17		16. Sales & Related Occupations - 41		6. TOTAL (For Qtr.)
3. Ex-Felon			5. Life, Physical & Social Sciences - 19		17. Office/Administrative Support - 43		
4. Designated Community Resident			6. Community & Social Services - 21		18. Farming, Fishing & Forestry - 45		
5a. Voc. Rehab Referral			7. Legal Occupations - 23		19. Construction & Extraction - 47		
5b. Ticket Holder			8. Education, Training, & Library - 25		20. Installation/Maintenance/Repair - 49		
6. SNAP Recipient			9. Arts, Design, Entertainment, Sports/Media Occupations - 27		21. Production Occupations - 51		
7. SSI Recipient			10. Healthcare Practitioner & Technical - 29		22. Transportation & Material Moving Production Occupations - 53		
8. Long-term TANF			11. Healthcare Support Occupations - 31		23. Military Specific Occupations - 55		
9. TOTAL (For Qtr.)							
10. TOTAL (YTD)							
24. Name and Title of Responsible Official:		25. Signature Title:		26. Date Signed:		27. Total (For Qtr.)	

**Instructions for Preparing ETA Form 9058, Report 1 – “Certification Workload and Characteristics of Certified Individuals,” Work Opportunity Tax Credit Report**

**Introduction.** Part I. of this report clarifies and simplifies data reported on certifications issued and provides state workforce agencies' (SWAs) workload during each reporting quarter. Part II. continues to collect data on selected characteristics of certified individuals. Boxes 2Ba through 2Be were added to collect data from the expanded Veteran groups and provisions introduced by the VOW to Hire Heroes Act of 2011 (P.L. 112-56). Box 6. Summer Youth was deleted because the legislative authority for HUD's urban and USDA's rural Empowerment Zones (EZs) expired on December 31, 2011 and the statutory definition for this group requires that the youth must reside in an EZ. Box 7, SNAP Recipient became number 6 and Boxes 7-13 were renumbered as follows: Box 7. SSI Recipient, Box 8. Long-Term TANF, Box 9. TOTAL (For QTR.) and Box 10. TOTAL (YTD).

**Explanation of VOW to Hire Heroes Act of 2011 Changes.** Since 1996, SWAs use the “B” alpha statutory classification for the Veteran group for verification of and issuing certifications to the “qualified veteran” group. To distinguish among the current and new veteran categories and provide the SWAs with a uniform system to report the number of certifications issued by each new group, the “B” classification has been added and is followed by alpha-numeric identifiers for Veteran Boxes No. 2Ba through 2Be as follows:

- Box 2Ba. Added (V) after “Veteran receiving SNAP benefits,”
- Box 2Bb. Added (DV) after “Disabled Veteran”
- Added Box 2Bc. and titled it “DV unemployed for 6 months”
- Added Box 2Bd. and titled it “V unemployed for 4 weeks”
- Added Box 2Be. and titled it “V unemployed for 6 months”

The two WOTC ARRA target groups – Unemployed Veterans and Disconnected Youth – authorized by the American Recovery and Reinvestment Act (P.L. 111-5) expired on December 31, 2010. These target groups (formerly Boxes 10 and 11) have been removed.

**Background.** The purpose of ETA Form 9058 (Updated June 2012) is to provide SWAs with a standardized e-reporting format, which accurately reflects program activity levels and outcomes under the Work Opportunity Tax Credit (WOTC). It is important for SWAs to maintain programmatic reporting procedures that account for each tax request (IRS Form 8850) received and its subsequent outcome (issuance of a tax certification or denial). A properly completed ETA Form 9058 accurately reflects program use and the level of any programmatic backlog that may exist. To ensure that the WOTC Program can be accurately evaluated at the national level, it is critical that all SWAs report in a standardized manner using the web-based Enterprise Business Service System (EBSS) Tax Credit Reporting System (TCRS).

**INSTRUCTIONS FOR COMPLETING THIS FORM:**

**State.** Enter the name of the state submitting ETA Form 9058.

**Quarter Ending Period.** Enter ending date of the quarter for the reported program data.

**Part I. “Certification Workload.”** SWAs must identify from Part I, Item F on the previous reporting quarter's ETA Form 9058 the number of requests (IRS Form 8850s) determined to be incomplete or Needing Action, as defined below:

(A) **Number of Requests Incomplete.** Enter the total number of requests (IRS Form 8850s) received by the SWA prior to the beginning of the current report period, but for which no applicant eligibility determination action (excluding the 48-hour review) was taken. This total is to be entered into Part I, Item (A) of ETA Form 9058.

(B) **Number of Requests Needing Action.** Enter the total number of requests (IRS Form 8850s) received by the SWA prior to the beginning of the current report, but for which no review and total is to be entered into Part I, Item (B) of recently revised ETA Form 9058.

(C) **New Requests.** Enter the total number of requests (IRS Form 8850s) received by the SWA during the current reporting quarter. Some states may have received requests (IRS Form 8850s) that were not previously recorded and/or reported on any prior quarterly report ETA 9058 for various reasons. It is important for the SWA to report all requests (IRS Form 8850s) received. Therefore, any request received outside of the current reporting quarter, which has not previously been reported, should be included with the number of requests received during the current reporting period. That total should be entered as the number of “New Requests”. This total is to be entered into Part I, Item (C) of ETA Form 9058.

(D) **Total Requests to Be Processed.** Enter the sum of Items A, B & C. This total represents the number of requests (IRS Form 8850s) received by the SWA, which are available to be processed. This total is to be entered under Part I, Item (D) of ETA Form 9058. **Note.** A denial is a request (IRS Form 8850) determined by the SWA to be ineligible for the WOTC.

(E) **Requests Certified.** Enter the total number of WOTC certifications issued during the current report period.

(F) **Requests Denied.** Enter the total number of requests (IRS Form 8850s) denied by the SWA during the current report period.

**Note.** A denial is a request (IRS Form 8850) determined by the SWA to be ineligible for the WOTC.

(G) **Number of Requests Incomplete.** Enter the total number of requests (IRS Form 8850s) received and reviewed by the SWA, but which the SWA could neither approve nor deny due to such things as, but not limited to, the need for additional eligibility documentation for which the SWA has made a formal request to the employer, authorized tax consultant, or other third party entity, ETA Form 9061 not submitted, etc. **Note.** This number will also be entered in Part 1, Item A. of the subsequent quarterly report ETA Form 9058.

(H) **Number of Requests Needing Action.** Enter the number of requests (IRS Form 8850s) received by the SWA but for which no review and/or action has yet been taken to determine applicant eligibility.

**Note.** This value will also be entered in Part I, Item B. of the subsequent quarterly report ETA Form 9058. Part I, Item H is the sum of Item D, minus Item E, minus Item F, minus Item G.

**Part I. Completion Formula:**

$(A + B + C) = D$  and

$D - (E + F + G) = H$  Same as: Items  $(A+B+C) = D$  and  $(D-E-F-G) = H$

**Part II. "Characteristics of Certified Individuals by Tax Credit." This part is divided into three sections (Section I, Section J, and Section K).**

Section I reflects the number of requests (IRS Form 8850s) certified by the SWA during the current report period **by WOTC target groups**. Section J reflects the number of requests (IRS Form 8850s) certified by the SWA during the current report period **by occupation**. Section K reflects the number of requests (IRS Form 8850s) certified by the SWA during the current report period **by starting hourly wage**.

**Section I.**

**Section I, Column (a).** Enter the total number of certifications, issued by the SWAs, by target group, during the current report period, which resulted from the issuance of a conditional certification i.e., ETA Form 9062.

**Section I, Column (b).** Enter the total number of WOTC certifications issued by the SWAs, by target group, during the current report period.

**Section I, Line #1.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for the IV-A TANF group.

**Section I, Line #2Ba.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for Veterans receiving SNAP benefits.

**Section I, Line #2Bb.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for "Disabled Veterans" receiving compensation for a service-connected disability.

**Section I, Line #2Bc.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for Disabled Veterans unemployed for 6 months.

**Section I, Line #2Bd.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for Veterans unemployed for at least 4 weeks but less than 6 months.

**Section I, Line #2Be.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for Veterans unemployed for at least 6 months.

**Section I, Line #3.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for Ex-felons

**Section I, Line #4.** P.L. 110-28 changed the name of the High-Risk Youth to "Designated Community Residents (DCRs)." Enter the total number of WOTC certifications issued by the SWA during the current report period, for DCRs.

**Section I, Line #5a.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for Vocational Rehabilitation Referrals.

**Section I, Line #5b.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for "ticket holders." (e.g., SSDI, or Voc. Rehab -- formerly called People with Disabilities).

**Section I, Line #6.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for SNAP (formerly Food Stamps) recipients.

**Section I, Line #7.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for SSI recipients.

**Section I, Line #8.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for "Long-term TANF" Recipients.

**Section I, Line #9.** Enter the sums of columns (a) and (b). **Note.** The total (For Qtr.) of Part II, Section I, Line #9, columns (a) & (b) should equal the total entered in Part I, Item E, Requests Certified.

**Section I, Line #10.** Enter the cumulative federal program Year-to-Date (YTD) totals of columns (a) and (b). **Note.** The first quarterly report of the federal program year (October 1-December 31), the totals of Section I, Line #9 and Line #10 should be the same.

**Section J.**

**Section J, Column (a).** Enter the total number of WOTC Certifications issued by the SWA during the current report period, by occupation. **Note:** The total for Section J, Column (a), Line #27 is the sum of the column and must equal the total for Section I, Column (a) & (b) Line # 9.

The occupational data reported in Boxes 1-23 are derived from the job titles reported on ETA Forms 9061 or 9062. To prepare this report, SWAs must use the O\*NET job families of occupations and their two-digit corresponding codes as illustrated in the following table.

O*NET SOC JOB FAMILIES			
Name	Code	Name	Code
Management Occupations	11	Food Preparation & Serving Related	35
Business & Financial Operations	13	Bldg. & Grounds Cleaning & Maintenance	37
Computer & Mathematical Occupations	15	Personal Care & Service	39
Architecture & Engineering	17	Sales & Related Occupations	41
Life, Physical & Social Sciences	19	Office & Administrative Support	43
Community & Social Services	21	Farming, Fishing, & Forestry	45
Legal Occupations	23	Construction & Extraction	47
Education, Training, & Library	25	Installation, Maintenance & Repair	49
Arts, Design, Entertainment, Sports and Media Occupations	27	Production Occupations	51
Healthcare Practitioner & Technical	29	Transportation & Material Moving	53
Healthcare Support Occupations	31	Military Specific Occupations	55
Protective Service Occupations	33		

**Section K**

**Section K, Column (a).** Enter the total number of WOTC certifications issued by the SWA during the current report period, by starting hourly wage<sup>1</sup>. **Note.** The total for Section K, Column (a), Line #6 is the sum of the column for that quarter and must equal the total for Section I, column (b), Line #9.

Convert as follows:

<u>Unit of Time</u>	<u>Calculated Hourly Wage</u>
Day	Amount divided by 8
Week	Amount divided by 40
Month	Amount divided by 172

- 24. Name and Title of Responsible Official.** Enter the name and title of the authorized signatory official.
- 25. Signature.** Enter the signature of the authorized signatory official.
- 26. Date.** Enter the date of the authorized signatory official's signature.
- 27. Total (for qtr).** Enter the total number of WOTC Certifications issued by the SWA during the current report period, by occupation. **Note.** The total for Section J, Column (a), Line #27 is the sum of the column for this quarter and must equal the total for Section I, column (b), Line #9.

---

<sup>1</sup> According to the Fair Labor Standards Act (FLSA), the federal minimum wage is \$7.25 per hour effective July 24, 2009. **Source:** Wage and Hour Division at the U.S. Department of Labor.



**Individual Characteristics Form (ICF)  
 Work Opportunity Tax Credit**

1. Control No. (For Agency use only)	<b>APPLICANT INFORMATION</b> (See instructions on reverse)	2. Date Received (For Agency Use only)
<b>EMPLOYER INFORMATION</b>		
3. Employer Name	4. Employer Address and Telephone	5. Employer Federal ID Number (EIN)
<b>APPLICANT INFORMATION</b>		
6. Applicant Name (Last, First, MI)	7. Social Security Number	8. Have you worked for this employer before? Yes ___ No ___  If YES, enter last date of employment: _____
<b>APPLICANT CHARACTERISTICS FOR WOTC TARGET GROUP CERTIFICATION</b>		
9. Employment Start Date	10. Starting Wage	11. Position
12. Are you at least age 16, but under age 40? If YES, enter your <i>date of birth</i> _____	Yes ___ No ___	
13. Are you a Veteran of the U.S. Armed Forces? If NO, go to Box 14. If YES, are you a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits (Food Stamps) for at least 3 months during the 15 months before you were hired? If YES, enter name of <i>primary recipient</i> _____ and <i>city and state</i> where benefits were received _____. OR, are you a veteran entitled to compensation for a service-connected disability? If YES, were you discharged or released from active duty within a year before you were hired? OR, were you unemployed for a combined period of at least 6 months (whether or not consecutive) during the year before you were hired?	Yes ___ No ___  Yes ___ No ___  Yes ___ No ___  Yes ___ No ___	
14. Are you a member of a family that received Supplemental Nutrition Assistance Program (SNAP) (formerly Food Stamps) benefits for the 6 months before you were hired? OR, received SNAP benefits for at least a 3-month period within the last 5 months But you are no longer receiving them? If YES to either question, enter name of <i>primary recipient</i> _____ and <i>city</i> _____ And <i>state</i> where benefits were received _____.	Yes ___ No ___  Yes ___ No ___	
15. Were you referred to an employer by a Vocational Rehabilitation Agency approved by a State? OR, by an Employment Network under the Ticket to Work Program? OR, by the Department of Veterans Affairs?	Yes ___ No ___ Yes ___ No ___ Yes ___ No ___	

16. Are you a member of a family that received TANF assistance for at least the last 18 months before you were hired? Yes\_\_ No\_\_

OR, are you a member of a family that received TANF benefits for **any** 18 months beginning after August 5, 1997, and the earliest 18-month period beginning after August 5, 1997, ended within 2 years before you were hired? Yes\_\_ No\_\_

OR, did your family stop being eligible for TANF assistance within 2 years before you were hired because a Federal or state law limited the maximum time those payments could be made? Yes\_\_ No\_\_

If **NO**, are you a member of a family that received TANF assistance for any 9 months during the 18-month period before you were hired? Yes\_\_ No\_\_

If **YES, to any question**, enter name of *primary recipient* \_\_\_\_\_ and the *city and state* where benefits were received \_\_\_\_\_.

17. Were you convicted of a felony or released from prison after a felony conviction during the year before you were hired? Yes\_\_ No\_\_

If **YES**, enter *date of conviction* \_\_\_\_\_ and *date of release* \_\_\_\_\_.

Was this a Federal \_\_\_\_\_ or a State conviction \_\_\_\_\_? (Check one)

18. Do you live in a Rural Renewal County? Yes\_\_ No\_\_

19. Did you receive Supplemental Security Income (SSI) benefits for any month ending within 60 days before you were hired? Yes\_\_ No\_\_

20. Are you a veteran unemployed for a combined period of at least 6 months (whether or not consecutive) during the year before you were hired? Yes\_\_ No\_\_

21. Are you a veteran unemployed for a combined period of at least 4 weeks but less than 6 months (whether or not consecutive) during the year before you were hired? Yes\_\_ No\_\_

22. Sources used to document eligibility: (**Employers/Consultants:** List all documentation provided or forthcoming. **SWAs:** List all documentation used in determining target group eligibility and enter your initials and date when the determination was made.)

**I certify that this information is true and correct to the best of my knowledge. I understand that the information above may be subject to verification.**

23(a). Signature: (See instructions in Box 23.(b) for who signs this signature block)	23. (b) Indicate with a ✓ mark who signed this form: <input type="checkbox"/> Employer, <input type="checkbox"/> Consultant, <input type="checkbox"/> SWA, <input type="checkbox"/> Participating Agency, <input type="checkbox"/> Applicant, or <input type="checkbox"/> Parent/Guardian (if applicant is a minor)	24. Date:
---	--	-----------

**INSTRUCTIONS FOR COMPLETING THE INDIVIDUAL CHARACTERISTICS FORM (ICF), ETA 9061.** This form is used together with IRS Form 8850 to help state workforce agencies (SWAs) determine eligibility for the Work Opportunity Tax Credit (WOTC) Program. The form may be completed, on behalf of the applicant, by: 1) the employer or employer representative, the SWA, a participating agency, or 2) the applicant directly (if a minor, the parent or guardian must sign the form) and signed by the individual completing the form. This form is required to be used, without modification, by all employers (or their representatives) seeking WOTC certification. Every certification request must include an IRS Form 8850 and an ETA Form 9061 or 9062, if a Conditional Certification was issued to the individual pre-certifying the new hire as "eligible" under the requested target group.

Boxes 1 and 2. **SWA.** For agency use only.

Boxes 3-5. **Employer Information.** Enter the name, address including ZIP code, telephone number, and employer Federal ID number (EIN) of the employer requesting the certification for the WOTC. Do not enter information pertaining to the employer's representative, if any.

Boxes 6-11. **Applicant Information.** Enter the applicant's name and social security number as they appear on the applicant's social security card. In Box 8, indicate whether the applicant previously worked for the employer, and if Yes, enter the last date or approximate last date of employment. This information will help the "48-hour" reviewer to, early in the verification process, eliminate requests for former employees and to issue denials to these type of requests, or certifications in the case of "qualifying rehires" during valid "breaks in employment" (see pages III-12 and III-13, Nov. 2002, Third Ed., ETA Handbook 408) during the first year of employment.

Boxes 12-21. **Applicant Characteristics.** Read questions carefully, answer each question, and provide additional information where requested.

Box 22 **Sources to Document Eligibility.** The applicant or employer is requested to provide documentary evidence to substantiate the **YES answers** in Boxes 12 through 21. List or describe the documentary evidence that is attached to the ICF or that will be provided to the SWA. Indicate in parentheses next to each document listed whether it is attached (A) or forthcoming (F). Some examples of acceptable documentary evidence are provided below. A letter from the agency that administers a relevant program may be furnished specifically addressing the question to which the applicant answered YES. For example, if an applicant answers YES to either question in Box 14 and enters the name of the primary recipient and the city and state in which the benefits were received, the applicant could provide a letter from the appropriate SNAP (formerly Food Stamp) agency stating to whom SNAP benefits were paid, the months for which they were paid, and the names of the individuals included on the grant for each month. SWAs will use this box to document the sources used when verifying target group eligibility, followed by their initials and the date the determination was completed.

---

**Examples of Documentary Evidence and Collateral Contacts. Employers/Consultants:** You may check with your SWA to find out what other sources you can use to prove target group eligibility. (You are encouraged to provide copies of documentation or names of collateral contacts for each question for which you answered YES.)

#### QUESTION 12

- Birth Certificate
- Driver's License
- School I.D. Card<sup>1</sup>
- Work Permit<sup>1</sup>
- Federal/State/Local Gov't I.D.<sup>1</sup>
- Copy of Hospital Record of Birth

#### QUESTION 13

- DD-214 or Discharge Papers
- Reserve Unit Contacts
- Letter of Separation or other agency documents issued only by the Department of Veterans Affairs (DVA) on DVA Letterhead certifying the Veteran has a service-connected disability and signed by the individual who verified this information.

#### QUESTIONS 14 & 16

- TANF/SNAP (Food Stamp) Benefit History
- Signed statement from Authorized Individual with specific description of the months benefits were received
- Case number identifier

#### QUESTION 15

- Vocational Rehabilitation Agency Contact
- Veterans Administration for Disabled Veterans
- Signed letter of separation or related document from authorized Individual on DVA letter head or agency stamp with specific description of months benefits were received.
- **For SWAs:** To determine *Ticket Holder* (TH) eligibility, Fax page 1 of Form 8850 to MAXIMUS at: 703-683-1051 to verify if applicant: 1) is a TH, and 2) has an Individual Work Plan from an Employment Network.

#### QUESTION 17

- Parole Officer's Name or Statement
- Correction Institution Records
- Court Records Extracts

#### QUESTION 18

- To determine if a Designated Community Resident lives in a RRC, visit the site: [www.usps.com](http://www.usps.com). Click on *Find Zip Code*; **Enter & Submit Address/Zip Code**; **Click on Mailing Industry Information**; **Download and Print the Information**, then compare the county of the address to the list in the January 2012 Instructions to IRS 8850.

#### QUESTION 19

- SSI Record or Authorization
- SSI Contact
- Evidence of SSI Benefits

---

#### Notes:

1. Where a Federal/State/Local Gov't., School I.D. Card, or Work Permit does not contain age or birth date, another valid document must be obtained to verify an individual's age.

2. ESPL No. 05-98, dated 3/18/98, officially rescinded the authority to use Form I-9 as proof of age and residence. **Therefore, the I-9 is no longer a valid piece of documentary evidence.**

**QUESTIONS 20 and 21**

- Unemployment Insurance (UI) Claims Records
- UI Wage Records

---

Box 23.(a) **Signature.** The person who completes the form signs the signature block. Options: (a) Employer or Authorized Representative, (b) SWA staff, (c) Participating Agency staff, or (d) Applicant (If applicant is a minor, the parent or guardian must sign).

Box 24. **Date.** Enter the month, day and year when the form was completed.

---

Persons are not required to respond to this collection of information unless it displays a currently valid OMB Control Number. Respondent's obligation to reply to these questions is required to obtain and retain benefits per law 104-188. Public reporting burden for this collection of information is estimated to average 20 minutes per response including the time for reading instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing burden to the U.S. Department of Labor, Employment and Training Administration, Division of National Programs, Tools, and Technical Assistance, 200 Constitution Ave., NW, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Project Control No. 1205-0371).

---

.....\*

(Cut along dotted line and keep in your files)

TO: THE JOB APPLICANT OR EMPLOYEE,

**Privacy Act Statement:** *The Internal Revenue Code of 1986, Section 51, as amended and its enacting legislation, P.L. 104-188, specify that the State Workforce Agencies are the "designated" agencies responsible for administering the WOTC certification procedures of this program. The information you have provided completing this form will be disclosed by your employer to the State Workforce Agency. Provision of this information is voluntary. However, the information is required for your employer to receive the federal tax credit. IF THE INFORMATION YOU PROVIDE IS ABOUT A MEMBER OF YOUR FAMILY, YOU SHOULD PROVIDE HIM/HER A COPY OF THIS NOTICE.*



**Conditional Certification  
Work Opportunity Tax Credit**

<b>EMPLOYERS!</b> ➤ This form must be accompanied by IRS Form 8850. ➤ If you do not have IRS Form 8850, call 202-693-2786 for a copy or download it from <a href="http://www.irs.gov">www.irs.gov</a> or <a href="http://www.doleta.gov/wotc">www.doleta.gov/wotc</a> ➤ Be sure to complete Part II of this form and IRS 8850, sign and date both forms BEFORE sending them to the State Workforce Agency (SWA) within 28 days after the new hire's employment-start date.			
1. INITIATING AGENCY CODE (For Agency Use Only)  CODE: _____		2. CONTROL NO. (For Agency Use Only) "✓" One  _____ Participating Agency _____ SWA	
3. FOR EX-FELON TARGET GROUP ONLY a. Conviction Date: _____ c. Correction's (Ex-felon's) ID No. _____ b. Release Date: _____			4. DATE COMPLETED (MM/DD/YY)  _____
5. STATE WORKFORCE AGENCY'S NAME/ADDRESS		6. SIGNATURE (Authorized Official)	7. TELEPHONE No.
<b>PART I. APPLICANT'S INFORMATION AND CONDITIONAL CERTIFICATION (CC):</b>			
8. NAME OF APPLICANT (Last, First, Middle)		9. SOCIAL SECURITY No.	10. ENTER TARGET GROUP CODE OTHER THAN "Veteran":  _____
11. ADDRESS (Street, City, State, Zip Code) & Telephone No.		12. VETERAN TARGET GROUP CODES ("✓" One): <input type="checkbox"/> 2Ba. Veteran receiving SNAP benefits <input type="checkbox"/> 2Bb. Disabled Veteran <input type="checkbox"/> 2Bc. Disabled Veteran unemployed for 6 months <input type="checkbox"/> 2Bd. Veteran unemployed for 4 weeks but less than 6 months <input type="checkbox"/> 2Be. Veteran unemployed for 6 months	
		13. APPLICANT SIGNATURE:	
<b>NOTE TO EMPLOYER:</b>			
14. The above named individual may be eligible for certification under the Work Opportunity Tax Credit. If individual is not employed before the date in the box below (Mo., Day, Yr.), this eligibility determination is subject to review.  <input type="text"/>		In the event you hire this individual, you should request the certification necessary for you to claim a Work Opportunity Tax Credit (WOTC). Simply complete and sign the Employer Declaration below, submit to the SWA together with IRS Form 8850, <b>not later than June 19, 2012 for veterans that began employment for you on or after November 22, 2011 and before May 22, 2012. For Veterans who began employment for you after May 22, 2012 and before January 1, 2013, submit to the SWA not later than 28 days after the applicant started work.</b> The WOTC Employer Certification will be sent to you, if all statutory requirements have been met.	
<b>PART II. EMPLOYER DECLARATION: I, hereby, declare that the above named person is or will be employed by:</b>			
15. NAME OF FIRM AND ADDRESS:	16. POSITION/JOB TITLE:	17. EMPLOYMENT-START DATE:	18. STARTING WAGE:  \$ _____ per hr
<b>ATTN SWA:</b> Please send a WOTC Certification for this employee. The pre-certification is for the purpose of requesting Certification to obtain the WOTC under Sec. 51 and 52 of the Internal Revenue Code. Employers are advised that such credit will cease immediately upon notification of any subsequent invalidation/revocation.			
<b>NOTE: Falsification of data on this form is a FEDERAL CRIME in violation of 18 USC 1001. Falsification of work or concealment of information is PUNISHABLE by a fine or imprisonment.</b>			
19. EMPLOYER'S NAME:		20. EMPLOYER'S SIGNATURE:	21. DATE: ((MM/DD/YY))

**CONDITIONAL CERTIFICATION (CC) ETA FORM 9062.** When a SWA or participating agency (PA) determines that a job-ready applicant is, tentatively, ELIGIBLE as a member of a target group under WOTC, it shall use this required form, without modification, to show that an eligibility pre-determination was made for this person. **Note.** The CC serves as an official record of the pre-certification, alerts prospective employers to the availability of the tax credit if this veteran is hired, and provides a means for employers to request a WOTC certification for this person.

**INSTRUCTIONS FOR COMPLETING THE "CONDITIONAL CERTIFICATION" FORM. (Boxes 1-8 and 15 are for participating agency (PA) and SWA use only)**

- Box 1:** Initiating Agency Code. If the CC was issued by a Participating Agency, enter its code. SWAs assign codes to designate each PA and indicate the initiating source for the eligibility determination process. If the eligibility determination was performed by the SWA, enter the SWA's code, if available. Indicate with a check mark "✓" if initiating agency is a PA or SWA.
- Box 2:** Control Number. Usually the PA determines the control number (CN). However, SWAs may, for internal control purposes, develop their own CN system. It may be a case number or some other appropriate designation (e.g., alpha-numeric designation), which permits easy filing, certification and retrieval of forms. Enter corresponding CN and indicate with a check mark "✓" whether the source is a PA or a SWA.
- Box 3:** For Ex-Felon Target Group Only. For items a - c, enter the corresponding information. This information will help the SWA or PA in verifying target group eligibility. **Note: Box 4 does not apply to veterans hired under the VOW to Hire Heroes Act of 2011.**
- Box 4:** Date Completed. Enter the month, day, year in which the eligibility determination was completed.
- Box 5:** SWA's Name and Address. If known, enter or stamp the name and address, including zip code, of the SWA responsible for Certification requests for the employer indicated in Box 16. Leave blank if SWA's name and address is unknown.
- Box 6:** Signature. Enter signature of the authorized conditionally-certifying official.
- Box 7:** Telephone No. Enter corresponding SWA or PA area code, telephone number and extension, if available.

**PART I. APPLICANT'S INFORMATION AND CONDITIONAL CERTIFICATION (CC):**

- Box 8:** Name of Individual. Enter the individual's/applicant's full name (i.e., last name, first name and middle initial).
- Box 19:** Social Security Number. Enter the individual's/applicant's Social Security Number.
- Box 10:** Target Group Code. Enter the code or name of the pre-certified non-veteran group.  
**This box does not apply until Congress reauthorizes the non-veteran groups beyond December 31, 2011.**
- Box 11:** Address/Telephone No. Enter the individual's/applicant's home address, including apartment number and zip code. After address, enter individual's telephone number, including area code.
- Box 12:** Target Group Code. The 1996 original target group designation for a Qualified Veteran is "B." To facilitate the identification of the different veteran categories created by the VOW to Hire Heroes Act of 2011 (P.L. 112-56), ETA is using the same alpha-numeric designations used to collect the number of certifications issued for the amended veteran categories in ETA Form 9058 – Report 1. To ensure a simple, uniform and consistent certification system which can be used by the SWAs nationwide each new veteran category is preceded by "B" and followed by the alpha-numeric code used in ETA Form 9058. **Enter a check mark "✓" in front of the veteran group certified.**
- Box 13:** Signature. Get applicant's signature. If a minor, parent or guardian must sign here.
- Box 14:** CC Validity Period. (This box is to be completed by the SWA or PA). Enter the month/day/year when the CC expires.  
**This box does not apply to veterans pre-certified under the VOW to Hire Heroes Act of 2011.**

Part II. **EMPLOYER DECLARATION:**

- Box 15:** Name of Firm. Enter full name of the employing firm (the firm where the employee will actually work).
- Box 16:** Position/Job Title. Enter the position or job title the employee will hold.
- Box 17:** Employment-Start Date. Enter the date the employee began or will begin work for the employing firm.
- Box 18:** Starting Wage. Enter the wage or salary which the employee will be paid. If not known, enter an estimated wage.
- Box 19:** Employer's Name. Enter your name as the hiring employer.
- Box 20:** Employer's Signature. Affix your electronic or ink signature here.
- Box 21:** Date. Enter month, day and year when you signed this form.

---

Persons are not required to respond to this collection of information unless it displays a currently valid OMB Control Number. Respondents' obligation to reply to these questions is required for obtaining the tax credit per P.L. 104-188. Public reporting burden for this collection of information is estimated to average .33 minutes per response, including the time for reading instruction, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden to the U.S. Department of Labor, Employment and Training Administration, Division of National Programs, Tools, and Technical Assistance, 200 Constitution Ave., NW, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371)

---

**Privacy Act Statement:** *The Internal Revenue Code of 1986, Section 51, as amended and its enacting legislation, P.L. 104-188, specify that the State Workforce Agencies are the "designated" agencies responsible for administering the WOTC certification procedures of this program. The information you have provided completing this form will be disclosed by your employer to the State Workforce Agency. Provision of this information is voluntary. However the information is required for your employer to receive the federal tax credit. IF THE INFORMATION YOU PROVIDE IS ABOUT A MEMBER OF YOUR FAMILY, YOU SHOULD PROVIDE HIM/HER A COPY OF THIS NOTICE.*

---



**Employer Certification  
Work Opportunity Tax Credit  
(OPTIONAL FORMAT)**

1. NAME/ADDRESS OF CERTIFYING AGENCY AND TELEPHONE NO.	2. CONTROL NO. (For Agency Use Only)	3. DATE COMPLETED:
	4. INITIATING AGENCY CODE (For Agency Use Only)	

**PART A. EMPLOYER**

5. NAME/ADDRESS OF FIRM/TELEPHONE NO.	6. EMPLOYER TAX EIN #	7. REPRESENTATIVE'S NAME, TITLE & ADDRESS.
---------------------------------------	-----------------------	--

**PART B. EMPLOYEE**

8. SOCIAL SECURITY NO.	9. EMPLOYMENT START DATE (Mo/ Day/Yr.)
10. NAME AND ADDRESS OF EMPLOYEE:	12. VETERAN TARGET GROUP CODES: ("✓" those that apply)  <input type="checkbox"/> 2Ba. Veteran receiving SNAP benefits <input type="checkbox"/> 2Bb. Disabled Veteran <input type="checkbox"/> 2Bc. Disabled Veteran unemployed for 6 months <input type="checkbox"/> 2Bd. Veteran unemployed for 4 weeks but less than 6 months <input type="checkbox"/> 2Be. Veteran unemployed for 6 months
11. NON-VETERAN TARGET GROUP CODE AND NAME:	

**PART C. CERTIFICATION**

**I, HEREBY, CERTIFY that the individual named in Part B meets the eligibility criteria of Sec. 51 or 52 of the Internal Revenue Code.**

13. NAME OF CERTIFYING OFFICER (Print or Type)	14. SIGNATURE. (Certifying Officer)	15. DATE ISSUED:
--	-------------------------------------	------------------

**Comments to Employers:**

\* The *VOW to Hire Heroes Act of 2011* (P.L. 112-56) extends and amends the current veteran group, creates two additional categories of unemployed veterans in Section 51 of the Internal Revenue Code, and makes the WOTC available to qualified tax-exempt organizations in Section 52. The VOW Act grants the WOTC to employers that hire certain qualified veterans who begin employment on or after November 22, 2011 and before January 1, 2013. This Act did not extend the non-veteran WOTC categories, which expired on December 31, 2011.

For additional information on filing certification requests to the State Workforce Agencies (SWA) and veterans' eligibility requirements visit WOTC's national website at [www.doleta.gov/wotc](http://www.doleta.gov/wotc) to obtain an e-copy of TEGL No. 30-11, a brochure on "WOTC and Veterans" and a Fact Sheet that provides an overview of the provisions in the VOW Act. Employers are also encouraged to visit IRS's website at [www.irs.gov](http://www.irs.gov) to obtain e-copies of IRS's Notice 2012 -13 and the January 2012 IRS Form 8850 and Instructions.

**EMPLOYERS:** Before you can claim the WOTC, your new hire(s) must work the required number of hours to meet the Minimum Employment or Retention Period. Visit IRS's website at: [www.irs.gov](http://www.irs.gov) for additional information on this and other requirements.

Note. More information is available in the instructions for IRS Form 8850 & 5884, *Work Opportunity Credit*, for tax year 2012.

**NOTE:** Falsification of data to obtain this Certification is a FEDERAL CRIME in violation of 18 USC 1001. Falsification of work or concealment of information is PUNISHABLE by a fine or imprisonment

**INSTRUCTIONS FOR COMPLETING AND ISSUING THE CERTIFICATION FORM (CF) ETA 9063.**  
Documentary evidence of eligibility or collateral contacts is required to issue a WOTC Certification. Information on the Certification substantiates the employer is entitled to claim a tax credit against the first-year wages paid to the new hire.

**Note:** SWAs must inform each employer who receives a WOTC Certification of the required *Minimum Employment Period* as stated in the "Comment Box" of the Certification. **However, enforcement of this requirement is, strictly, an IRS responsibility.**

**Boxes to be completed on the Certification:**

- Box 1:**        **Name and Address.** Identify the SWA and include the appropriate address and zip code.
- Box 2:**        **Control Number.** Enter the control number developed by the SWA for its own use.
- Box 3:**        **Date Completed.** Enter the month, day and year when the form was completed.
- Box 4:**        **Initiating Agency Code.** Enter agency code developed by SWA for its own use.
- Box 5:**        **Name and Address of Firm.** Enter employer's name and address including zip code.
- Box 6:**        **Employer Tax EIN Number.** Enter employer's taxpayer identification.
- Box 7:**        **Representative's Name, Title and Address.** Enter the name, title and office location of the individual **authorized** by the employer to act on the employer's behalf.
- Box 8:**        **Social Security No.** Enter the employee's social security number.
- Box 9:**        **Employment Start Date.** Enter the month, day and year when the employee began to work for the employing firm.
- Box 10:**       **Name and Address of Employee.** Enter the employee's full name (i.e., last name, first and initial) and address including zip code and telephone number, if available.
- Box 11:**       **Targeted Groups.** Enter SWA Code and target group name for the certified group. **This box does not apply until Congress reauthorizes the non-veteran groups beyond December 31, 2011.**
- Box 12:**       **Targeted Groups.** Indicate, with a check mark ("✓"), which veteran group is being certified.
- Box 13:**       **Certifying Official.** Key in/print full name and title of authorized certifying official.
- Box 14:**       **Signature.** Enter authorized, certifying official's signature.
- Box 15:**       **Date.** Enter month, day and year when the Certification is issued by the certifying official.

---

Persons are not required to respond to this collection of information unless it displays a currently valid OMB Control Number. Respondent's obligation to reply to these requirements is mandatory under P.L. 104-188. Public reporting burden for this collection of information is estimated to average .33 minutes per response, including the time for reading instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the U.S. Department of Labor, Division of National Programs, Tools, and Technical Assistance, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Project Control No. 1205-0371).

=====

**Privacy Act Statement:** *The Internal Revenue Code of 1986, Section 51, as amended and its enacting legislation, P.L. 104-188, specify that the State Workforce Agencies are the "designated" agencies responsible for administering the WOTC certification procedures of this program. The information you have provided completing this form will be disclosed by your employer to the State Workforce Agency. Provision of this information is voluntary. However the information is required for your employer to receive the federal tax credit. IF THE INFORMATION YOU PROVIDE IS ABOUT A MEMBER OF YOUR FAMILY, YOU SHOULD PROVIDE HIM/HER A COPY OF THIS NOTICE.*

---



### Work Opportunity Tax Credit Program

**U. S. Department of Labor**

Employment & Training Administration

(For SWAs' Internal Use Only)

OMB No. 1205-0371  
Expiration Date: June 30, 2015

1. NAME OF INDIVIDUAL

#### Agency Declaration of Verification Results Worksheet

2. SOCIAL SECURITY NO.

3. EMPLOYER'S NAME, TELEPHONE NO., AND ADDRESS:

#### THE SECTION BELOW IS TO BE COMPLETED BY THE SWA CERTIFYING AGENCY ONLY.

4. CERTIFYING AGENCY: (Check one)

5. DATE CERTIFIED:

CC Issued By: \_\_\_ Participating Agency or \_\_\_ SWA

6. SOURCES USED TO DOCUMENT ELIGIBILITY:

7. AUDIT SAMPLE RESULTS (Complete ONLY if selected as part of RANDOM SAMPLE in quarterly audit)

- a.  I have reviewed/contacted the source(s) indicated in box 6 above and have confirmed that the certified individual is ELIGIBLE.
- b.  I have reviewed/contacted the source(s) indicated in box 6 above and have confirmed that the certified individual is INELIGIBLE for the following reason(s):
- c.  I have not been able to establish that the certified individual is INELIGIBLE because:

**NOTE: Falsification of data on this form is a FEDERAL CRIME in violation of 18 USC 1001. Falsification of work or concealment of information is PUNISHABLE by a FINE or IMPRISONMENT.**

8. NAME AND TITLE OF REVIEWER (Type or Print):

9. SIGNATURE (Certifying Officer)

10. DATE:

Persons are not required to respond to this collection of information unless it displays a valid OMB Control Number. Respondent's obligation to reply to these requirements is mandatory by P.L. 104-188. Public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reading instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the information. Send comments regarding the burden estimate or any other aspect of this collection of information including suggestions for reducing this burden to the U.S. Department of Labor, Division of National Programs, Tools, and Technical Assistance, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371).

**Privacy Act Statement:** *The Internal Revenue Code of 1986, Section 51, as amended and its enacting legislation, P.L. 104-188, specify that the State Workforce Agencies are the "designated" agencies responsible for administering the WOTC certification procedures of this program. The information you have provided completing this form will be disclosed by your employer to the State Workforce Agency. Provision of this information is voluntary. However the information is required for your employer to receive the federal tax credit. IF THE INFORMATION YOU PROVIDE IS ABOUT A MEMBER OF YOUR FAMILY, YOU SHOULD PROVIDE HIM/HER A COPY OF THIS NOTICE.*

## Instructions for Completing the Agency Declaration of Verification Results (ADVR) Worksheet, ETA FORM 9065.

**Background:** The Omnibus Budget Reconciliation Act of 1990, P. L. 101-508, § 11405(c), extended indefinitely the \$5 million set-aside (cited below) for testing whether individuals certified as members of WOTC targeted groups are eligible for certification (including the use of statistical sampling techniques). As long as there is a WOTC appropriation, this requirement continues in force. These provisions apply in full force to the certification process under the consolidated WOTC Program. Section 261(f)(2) of the Economic Recovery Tax act of 1981 (P.L. 97-34), as amended, states that:

"(A) \$5,000,000, shall be used to test whether individuals certified as members of targeted groups under section 510f of such Code [Internal Revenue] are eligible for such certification (including the use of statistical sampling techniques), and (B) the remainder shall be distributed under performance standards prescribed by the Secretary of Labor."

**Note.** Verification activities require testing the validity of all Certifications issued by the SWAs, including the Conditional Certifications issued by Participating Agencies (PAs) and other documentation, which results in Certifications. Quality reviews and audits are both parts of the certification process. A General Accounting Office (GAO) report recommended that verification activities be done by "other than the person who originally processed..." the Individual Characteristics [ETA Form 9061] or the Conditional Certification [ETA Form 9062] forms.

### DEFINITIONS:

1. **Quality Reviews** - the reviews conducted at specific points in the eligibility determination/certification process of forms and other documentation including the Certification itself to ensure that the required information is complete, consistent and accurately recorded.
2. **Audit** - the post-issuance examination of a random sample of Certifications and supporting documentation to verify the validity of the Certifications issued.

### INSTRUCTIONS FOR COMPLETING THE AGENCY DECLARATION OF VERIFICATION RESULTS (ADVR) FORM.

- Box 1. Name of Individual.** Enter the full name (last, first and middle initial) of the certified target group member/employee.
- Box 2. Social Security No.** Enter the employee's social security number.
- Box 3. Employer Name, Telephone No., & Address.** Enter employer's name and address including zip code and telephone number.
- Box 4. Certifying Agency.** Enter name of SWA issuing the Certification. Indicate with a check mark "✓" whether the CC was issued by a Participating Agency or a SWA.
- Box 5. Date Certified.** Enter month, day and year when the Certification was issued.
- Box 6. Documentary Sources.** List and/or describe the documentary evidence or sources of collateral contacts that are attached to the Certification request (IRS 8850) and/or Individual Characteristics Form.
- Box 7. Audit Sample Results.** Indicate with a check mark "✓" if individual is "eligible," "ineligible" or "eligibility cannot be determined" and follow the instructions below.
- a. If review of documentation reveals that the certified individual is eligible, enter a check mark "✓."
  - b. If review of documentation reveals that the certified individual is ineligible, explain why, and for Conditional Certifications (CCs) prepare and send the following notices:  
  
**Notification of Invalidation (NOI)** - to the applicant, the SWA, PA staff, and employer/consultant. The NOI notifies the employer/consultant to whom applicant was referred that the CC (ETA form 9062) is invalid because of missing or incorrect information/items and that without such information a Certification cannot be issued.  
  
**Notice of Revocation (NOR)** - prepare and send to employer/consultant an NOR explaining the reasons for revocation and send a copy to the Regional Office and IRS in your state since employer eligibility for the tax credit does not cease until the date that the employer is, officially, notified in writing that the Certification (ETA Form 9063) has been invalidated; thereby, revoked.
- c. If review of documentation reveals that the SWA has not been able to establish eligibility explain the reason.
- Box 8. Name and Title of Reviewer.** Enter full name and title of authorized staff conducting audit review.
- Box 9. Signature.** Enter signature of authorized reviewer conducting audit.
- Box 10. Date.** Enter month, day and year when audit was conducted.

## Pre-Screening Notice and Certification Request for the Work Opportunity Credit

OMB No. 1545-1500

▶ See separate instructions.

**Job applicant: Fill in the lines below and check any boxes that apply. Complete only this side.**

Your name \_\_\_\_\_ Social security number ▶ \_\_\_\_\_

Street address where you live \_\_\_\_\_

City or town, state, and ZIP code \_\_\_\_\_

County \_\_\_\_\_ Telephone number \_\_\_\_\_

If you are under age 40, enter your date of birth (month, day, year) \_\_\_\_\_

- 1  Check here if you received a conditional certification from the state workforce agency (SWA) or a participating local agency for the work opportunity credit.
  
- 2  Check here if **any** of the following statements apply to you.
  - I am a member of a family that has received assistance from Temporary Assistance for Needy Families (TANF) for any 9 months during the past 18 months.
  - I am a veteran and a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits (food stamps) for at least a 3-month period during the past 15 months.
  - I was referred here by a rehabilitation agency approved by the state, an employment network under the Ticket to Work program, or the Department of Veterans Affairs.
  - I am at least age 18 but **not** age 40 or older and I am a member of a family that:
    - a Received SNAP benefits (food stamps) for the past 6 months, **or**
    - b Received SNAP benefits (food stamps) for at least 3 of the past 5 months, **but** is no longer eligible to receive them.
  - During the past year, I was convicted of a felony or released from prison for a felony.
  - I received supplemental security income (SSI) benefits for any month ending during the past 60 days.
  - I am a veteran and I was unemployed for a period or periods totaling at least 4 weeks but less than 6 months during the past year.
  
- 3  Check here if you are a veteran and you were unemployed for a period or periods totaling at least 6 months during the past year.
  
- 4  Check here if you are a veteran entitled to compensation for a service-connected disability and you were discharged or released from active duty in the U.S. Armed Forces during the past year.
  
- 5  Check here if you are a veteran entitled to compensation for a service-connected disability and you were unemployed for a period or periods totaling at least 6 months during the past year.
  
- 6  Check here if you are a member of a family that:
  - Received TANF payments for at least the past 18 months, **or**
  - Received TANF payments for any 18 months beginning after August 5, 1997, **and** the earliest 18-month period beginning after August 5, 1997, ended during the past 2 years, **or**
  - Stopped being eligible for TANF payments during the past 2 years because federal or state law limited the maximum time those payments could be made.

**Signature—All Applicants Must Sign**

Under penalties of perjury, I declare that I gave the above information to the employer on or before the day I was offered a job, and it is, to the best of my knowledge, true, correct, and complete.

Job applicant's signature ▶ \_\_\_\_\_

Date \_\_\_\_\_

**For Employer's Use Only**

Employer's name \_\_\_\_\_ Telephone no. \_\_\_\_\_ EIN ► \_\_\_\_\_

Street address \_\_\_\_\_

City or town, state, and ZIP code \_\_\_\_\_

Person to contact, if different from above \_\_\_\_\_ Telephone no. \_\_\_\_\_

Street address \_\_\_\_\_

City or town, state, and ZIP code \_\_\_\_\_

If, based on the individual's age and home address, he or she is a member of group 4 or 6 (as described under Members of Targeted Groups in the separate instructions), enter that group number (4 or 6) . . . . . ► \_\_\_\_\_

Date applicant:

Gave information \_\_\_\_\_ Was offered job \_\_\_\_\_ Was hired \_\_\_\_\_ Started job \_\_\_\_\_

Under penalties of perjury, I declare that the applicant provided the information on this form on or before the day a job was offered to the applicant and that the information I have furnished is, to the best of my knowledge, true, correct, and complete. Based on the information the job applicant furnished on page 1, I believe the individual is a member of a targeted group. I hereby request a certification that the individual is a member of a targeted group.

**Employer's signature ►** \_\_\_\_\_ **Title** \_\_\_\_\_ **Date** \_\_\_\_\_

**Privacy Act and Paperwork Reduction Act Notice**

*Section references are to the Internal Revenue Code.*

Section 51(d)(13) permits a prospective employer to request the applicant to complete this form and give it to the prospective employer. The information will be used by the employer to complete the employer's federal tax return. Completion of this form is voluntary and may assist members of targeted groups in securing employment. Routine uses of this form include giving it to the state workforce agency (SWA), which will contact appropriate sources to confirm that the applicant is a member of a targeted group. This form may also be given to the Internal Revenue Service for administration of the Internal Revenue laws, to the Department of Justice for civil and

criminal litigation, to the Department of Labor for oversight of the certifications performed by the SWA, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

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

**Recordkeeping** . . . 6 hr., 27 min.

**Learning about the law or the form** . . . . . 30 min.

**Preparing and sending this form to the SWA** . . . . . 37 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Do not send this form to this address. Instead, see *When and Where To File* in the separate instructions.

# Instructions for Form 8850

(Rev. January 2012)

## Pre-Screening Notice and Certification Request for the Work Opportunity Credit



Department of the Treasury  
Internal Revenue Service

### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

#### What's New

- For certain veterans who begin work after November 21, 2011, and before 2013, the qualified veteran targeted group has been expanded to cover veterans who were unemployed for at least 4 weeks during the 1-year period ending on the hiring date.
- The Hurricane Katrina employee targeted group expired for individuals hired after August 27, 2009.
- The unemployed veteran and disconnected youth targeted groups expired for individuals hired after 2010.
- The empowerment zone designations were extended until the end of 2011.
- The renewal community designations expired at the end of 2009.
- Some states may be equipped to accept a faxed copy of Form 8850 and additional states are equipped to receive Form 8850 electronically.
- The IRS has created a page on IRS.gov for information about Form 8850 and its instructions at [www.irs.gov/form8850](http://www.irs.gov/form8850). Information about any future developments affecting Form 8850 (such as legislation enacted after we release it) will be posted on that page.

#### Purpose of Form

Employers use Form 8850 to pre-screen and to make a written request to their state workforce agency (SWA) to certify an individual as a member of a targeted group for purposes of qualifying for the work opportunity credit.

Submitting Form 8850 to the SWA is but one step in the process of qualifying for the work opportunity credit. The state work opportunity tax credit (WOTC) coordinator for the SWA must certify the job applicant is a member of a targeted group. After starting work, the employee must meet the minimum number-of-hours-worked requirement for the work opportunity credit. Generally, an employer elects to take the credit by filing Form 5884, Work Opportunity Credit. However, a tax-exempt organization that hires a qualified veteran should report the work opportunity credit on Form 5884-C, Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans.

#### Who Should Complete and Sign the Form

The job applicant gives information to the employer on or before the day a job offer is made. This information is entered on Form 8850. Based on the applicant's information, the employer determines whether or not he or she believes the applicant is a member of a targeted group (as defined under *Members of Targeted Groups*). If the employer believes the applicant is a member of a targeted group, the employer completes the rest of the form no later than the day the job offer is made. Both the job applicant and the employer must sign Form 8850 no later than the date for submitting the form to the SWA.

### Instructions for Employer

#### When and Where To File

Do not file Form 8850 with the Internal Revenue Service. Instead, file it with your SWA no later than the 28th day after the job applicant begins work for you (by June 19, 2012, for all qualified veterans who begin work after November 21, 2011, and before May 22, 2012).

Although facsimile filing of Form 8850 is permitted, not all states are equipped to accept a faxed copy of Form 8850. Contact your state WOTC coordinator as discussed below and see Notice 2012-13 for details. Notice 2012-13 is available at [www.irs.gov/pub/irs-drop/n-12-13.pdf](http://www.irs.gov/pub/irs-drop/n-12-13.pdf).

Although electronic filing of Form 8850 is permitted, at the time these instructions were published, only the following states are equipped to receive Form 8850 electronically: Alabama, Arizona, Arkansas, Colorado, Florida, Illinois, Kansas, Kentucky, Minnesota, New Jersey, Ohio, Pennsylvania, and South Carolina. See Announcement 2002-44 and Notice 2012-13 for details. You can find Announcement 2002-44 on page 809 of Internal Revenue Bulletin 2002-17 at [www.irs.gov/pub/irs-irbs/irb02-17.pdf](http://www.irs.gov/pub/irs-irbs/irb02-17.pdf).

To get the name, address, phone and fax numbers, and email address of the WOTC coordinator for your state, visit the Department of Labor Employment and Training Administration (ETA) website at [www.doleta.gov/business/Incentives/opptax](http://www.doleta.gov/business/Incentives/opptax).



**Never attach Form 8850 to a tax return or otherwise send it to the IRS, regardless of the employee's targeted group. Form 8850 should be filed with the SWA.**

#### Additional Requirements for Certification

In addition to filing Form 8850, you must complete and send to your state WOTC coordinator either:

- ETA Form 9062, Conditional Certification Form, if the job applicant received this form from a participating agency (e.g., the Jobs Corps), or
- ETA Form 9061, Individual Characteristics Form, if the job applicant did not receive a conditional certification.

You can get ETA Form 9061 from your local public employment service office or you can download it from the ETA website at [www.doleta.gov/business/Incentives/opptax](http://www.doleta.gov/business/Incentives/opptax).

#### Recordkeeping

Keep copies of Forms 8850, any transmittal letters that you submit to your state WOTC coordinator, and certification letters you receive from your WOTC coordinator as long as they may be needed for the administration of the provisions relating to the work opportunity credit. Records that support the credit usually must be kept for 3 years from the date any income tax return claiming the credit is due or filed, whichever is later.

## Members of Targeted Groups

A job applicant may be certified as a member of a targeted group if he or she is described in one of the following groups.

1. **Qualified IV-A recipient.** An individual who is a member of a family receiving assistance under a state plan approved under part A of title IV of the Social Security Act relating to Temporary Assistance for Needy Families (TANF). The assistance must be received for any 9 months during the 18-month period ending on the hiring date.

2. **Qualified veteran.** A veteran who is any of the following.

- A member of a family receiving assistance under the Supplemental Nutrition Assistance Program (SNAP) (food stamps) for at least a 3-month period during the 15-month period ending on the hiring date.
- Unemployed for a period or periods totaling at least 4 weeks (whether or not consecutive) but less than 6 months in the 1-year period ending on the hiring date.
- Unemployed for a period or periods totaling at least 6 months (whether or not consecutive) in the 1-year period ending on the hiring date.
- Entitled to compensation for a service-connected disability and is hired not more than 1 year after being discharged or released from active duty in the U.S. Armed Forces.
- Entitled to compensation for a service-connected disability and was unemployed for a period or periods totaling at least 6 months (whether or not consecutive) in the 1-year period ending on the hiring date.

**Note.** Requesting the information in box 4 or box 5 of Form 8850 is an exception to the Americans with Disabilities Act's prohibition on pre-offer disability-related inquiries. The purpose of this request is to support the hiring of certain disabled veterans, which will entitle the employer to a larger work opportunity credit than the hiring of other targeted group members.

To be considered a veteran, the applicant must:

- Have served on active duty (not including training) in the Armed Forces of the United States for more than 180 days or have been discharged or released from active duty for a service-connected disability, and
- Not have a period of active duty (not including training) of more than 90 days that ended during the 60-day period ending on the hiring date.

3. **Qualified ex-felon.** An ex-felon who has been convicted of a felony under any federal or state law, and is hired not more than 1 year after the conviction or release from prison for that felony.

4. **Designated community resident.** An individual who is at least age 18 but not yet age 40 on the hiring date and lives within an empowerment zone or rural renewal county (defined later).

5. **Vocational rehabilitation referral.** An individual who has a physical or mental disability resulting in a substantial handicap to employment and who was referred to the employer upon completion of (or while receiving) rehabilitation services by a rehabilitation agency approved by the state, an employment network under the Ticket to Work program, or the Department of Veterans Affairs.

6. **Summer youth employee.** An individual who:

- Performs services for the employer between May 1 and September 15,

- Is at least age 16 but not yet age 18 on the hiring date (or if later, on May 1),
- Has never worked for the employer before, and
- Lives within an empowerment zone.

7. **Recipient of SNAP benefits (food stamps).** An individual who:

- Is at least age 18 but not yet age 40 on the hiring date, and
- Is a member of a family that:

- a. Has received SNAP benefits for the 6-month period ending on the hiring date, or

- b. Is no longer eligible for such assistance under section 6(o) of the Food Stamp Act of 1977, but the family received SNAP benefits for at least 3 months of the 5-month period ending on the hiring date.

8. **SSI recipient.** An individual who is receiving supplemental security income benefits under title XVI of the Social Security Act (including benefits of the type described in section 1616 of the Social Security Act or section 212 of Public Law 93-66) for any month ending during the 60-day period ending on the hiring date.

9. **Long-term family assistance recipient.** An individual who is a member of a family that:

- Has received TANF payments for at least 18 consecutive months ending on the hiring date, or
- Receives TANF payments for any 18 months (whether or not consecutive) beginning after August 5, 1997, and the earliest 18-month period beginning after August 5, 1997, ended during the past 2 years, or
- Stopped being eligible for TANF payments because federal or state law limits the maximum period such assistance is payable and the individual is hired not more than 2 years after such eligibility ended.

## Member of a Family

With respect to the qualified IV-A recipient, qualified veteran, recipient of SNAP benefits (food stamps), and long-term family assistance recipient, an individual whose family receives assistance for the requisite period meets the family assistance requirement of the applicable group if the individual is included on the grant (and thus receives assistance) for some portion of the specified period.

## Empowerment Zones

The following paragraphs describe current designations of empowerment zones. The designations will generally remain in effect until the end of 2011.

**Urban areas.** Parts of the following urban areas are empowerment zones. You can find out if your business or an employee's residence is located within an urban empowerment zone by using the EZ/RC Address Locator at [www.hud.gov/crlocator](http://www.hud.gov/crlocator) or by calling 1-800-998-9999.

- Pulaski County, AR
- Tucson, AZ
- Fresno, CA
- Los Angeles, CA (city and county)
- Santa Ana, CA
- New Haven, CT
- Jacksonville, FL
- Miami/Dade County, FL
- Chicago, IL
- Gary/Hammond/East Chicago, IN
- Boston, MA
- Baltimore, MD
- Detroit, MI
- Minneapolis, MN
- St. Louis, MO/East St. Louis, IL
- Cumberland County, NJ
- New York, NY
- Syracuse, NY
- Yonkers, NY
- Cincinnati, OH
- Cleveland, OH
- Columbus, OH
- Oklahoma City, OK
- Philadelphia, PA/Camden, NJ
- Columbia/Sumter, SC
- Knoxville, TN
- El Paso, TX
- San Antonio, TX
- Norfolk/Portsmouth, VA
- Huntington, WV/Ironton, OH

**Washington, DC.** Under section 1400, parts of Washington, DC, are treated as an empowerment zone. This treatment will generally remain in effect until the end of 2011. For details, use the EZ/RC Address Locator at [www.hud.gov/crlocator](http://www.hud.gov/crlocator) or see Notice 98-57 on page 9 of Internal Revenue Bulletin 1998-47 at [www.irs.gov/pub/irs-irbs/irb98-47.pdf](http://www.irs.gov/pub/irs-irbs/irb98-47.pdf).

**Rural areas.** Parts of the following rural areas are empowerment zones. You can find out if your business or an employee's residence is located within a rural empowerment zone by using the EZ/RC Address Locator at [www.hud.gov/crlocator](http://www.hud.gov/crlocator) or by calling 1-800-998-9999.

- Desert Communities, CA (part of Riverside County)
- Southwest Georgia United, GA (part of Crisp County and all of Dooly County)
- Southernmost Illinois Delta, IL (parts of Alexander and Johnson Counties and all of Pulaski County)
- Kentucky Highlands, KY (part of Wayne County and all of Clinton and Jackson Counties)
- Aroostook County, ME (part of Aroostook County)
- Mid-Delta, MS (parts of Bolivar, Holmes, Humphreys, Leflore, Sunflower, and Washington Counties)
- Griggs-Steele, ND (part of Griggs County and all of Steele County)
- Oglala Sioux Tribe, SD (parts of Jackson and Bennett Counties and all of Shannon County)
- Middle Rio Grande FUTURO Communities, TX (parts of Dimmit, Maverick, Uvalde, and Zavala Counties)
- Rio Grande Valley, TX (parts of Cameron, Hidalgo, Starr, and Willacy Counties)

## Rural Renewal Counties

A rural renewal county is a county in a rural area that lost population during the 5-year periods 1990 through 1994 and 1995 through 1999. Rural renewal counties are listed below.

**Alabama.** The counties of Butler, Dallas, Macon, Perry, Sumter, and Wilcox.

**Alaska.** The census areas of Aleutians West, Wrangell-Petersburg, and Yukon-Koyukuk.

**Arkansas.** The counties of Arkansas, Chicot, Clay, Desha, Jackson, Lafayette, Lee, Little River, Monroe, Nevada, Ouachita, Phillips, Union, and Woodruff.

**Colorado.** The counties of Cheyenne, Kiowa, and San Juan.

**Georgia.** The counties of Randolph and Stewart.

**Illinois.** The counties of Alexander, Edwards, Franklin, Gallatin, Greene, Hancock, Hardin, Jasper, Knox, McDonough, Montgomery, Pulaski, Randolph, Richland, Scott, Warren, Wayne, and White.

**Indiana.** Perry County.

**Iowa.** The counties of Adair, Adams, Appanoose, Audubon, Butler, Calhoun, Cass, Cherokee, Clay, Clayton, Emmet, Floyd, Franklin, Fremont, Hancock, Humboldt, Ida, Keokuk, Kossuth, Montgomery, Osceola, Palo Alto, Pocahontas, Poweshiek, Sac, Taylor, Union, Wayne, Winnebago, and Worth.

**Kansas.** The counties of Atchison, Barber, Barton, Brown, Clay, Cloud, Comanche, Decatur, Edwards, Elk, Ellsworth, Gove, Graham, Greeley, Greenwood, Harper, Hodgeman, Jewell, Kiowa, Labette, Lane, Lincoln, Marshall, Mitchell, Montgomery, Ness, Osborne, Phillips, Rawlins, Republic, Rooks, Rush, Russell, Scott, Sheridan, Sherman, Smith, Stafford, Trego, Wallace, Washington, Wichita, and Woodson.

**Kentucky.** The counties of Bell, Caldwell, Floyd, Harlan, Hickman, Leslie, Letcher, Pike, and Union.

**Louisiana.** The parishes of Bienville, Claiborne, Franklin, Jackson, Morehouse, St. Mary, Tensas, Vernon, and Webster.

**Maine.** The counties of Aroostook and Piscataquis.

**Michigan.** The counties of Gogebic, Marquette, and Ontonagon.

**Minnesota.** The counties of Big Stone, Chippewa, Cottonwood, Faribault, Jackson, Kittson, Koochiching, Lac Qui Parle, Lincoln, Marshall, Martin, Murray, Norman, Pipestone, Red Lake, Redwood, Renville, Stevens, Traverse, Wilkin, and Yellow Medicine.

**Mississippi.** The counties of Adams, Coahoma, Humphreys, Montgomery, Quitman, Sharkey, Tallahatchie, and Washington.

**Missouri.** The counties of Atchison, Carroll, Chariton, Clark, Holt, Knox, Mississippi, New Madrid, Pemiscot, and Worth.

**Montana.** The counties of Carter, Daniels, Dawson, Deer Lodge, Fallon, Garfield, Hill, Liberty, McCone, Petroleum, Phillips, Powder River, Prairie, Richland, Roosevelt, Rosebud, Sheridan, Valley, and Wibaux.

**Nebraska.** The counties of Antelope, Banner, Boone, Box Butte, Boyd, Burt, Cedar, Chase, Deuel, Dundy, Fillmore, Franklin, Garden, Garfield, Greeley, Hayes, Hitchcock, Holt, Jefferson, Johnson, Logan, Nance, Nemaha, Nuckolls, Pawnee, Perkins, Red Willow, Richardson, Rock, Sheridan, Sherman, Thayer, Thomas, Valley, Webster, and Wheeler.

**Nevada.** The counties of Esmeralda, Lander, and Mineral.

**New Hampshire.** Coos County.

**New Mexico.** The counties of Harding and Quay.

**New York.** The counties of Clinton and Montgomery.

**North Dakota.** The counties of Adams, Barnes, Benson, Billings, Bottineau, Burke, Cavalier, Dickey, Divide, Dunn, Eddy, Emmons, Foster, Golden Valley, Grant, Griggs, Hettinger, Kidder, LaMoure, Logan, McHenry, McIntosh, McKenzie, McLean, Mercer, Mountrail, Nelson, Oliver, Pembina, Pierce, Ramsey, Ransom, Renville, Sargent, Sheridan, Slope, Stark, Steele, Stutsman, Towner, Traill, Walsh, Wells, and Williams.

**Ohio.** The counties of Crawford, Monroe, Paulding, Seneca, and Van Wert.

**Oklahoma.** The counties of Alfalfa, Beaver, Cimarron, Custer, Dewey, Ellis, Grant, Greer, Harmon, Harper, Kiowa, Major, Roger Mills, Seminole, Tillman, and Woodward.

**Pennsylvania.** The counties of Venango and Warren.

**South Carolina.** Marlboro County.

**South Dakota.** The counties of Aurora, Campbell, Clark, Day, Deuel, Douglas, Faulk, Grant, Gregory, Haakon, Hand, Harding, Hutchinson, Jones, Kingsbury, Marshall, McPherson, Miner, Perkins, Potter, Sanborn, Spink, Tripp, and Walworth.

**Texas.** The counties of Andrews, Bailey, Baylor, Borden, Briscoe, Brooks, Castro, Cochran, Coleman, Collingsworth, Cottle, Crane, Culberson, Deaf Smith, Dimmit, Eastland, Fisher, Floyd, Foard, Gray, Hall, Hardeman, Haskell, Hemphill, Hockley, Hutchinson, Kenedy, Kent, Knox, Lamb, Martin, McCulloch, Morris, Nolan, Oldham, Reagan, Reeves, Refugio, Roberts, Scurry, Stonewall, Terrell, Terry, Upton, Ward, Wheeler, Wilbarger, Winkler, Yoakum, and Zavala.

**Virginia.** The counties of Buchanan, Dickenson, Highland, and Lee and the independent cities of Clifton Forge, Covington, Norton, and Staunton.

**West Virginia.** The counties of Calhoun, Gilmer, Logan, McDowell, Mercer, Mingo, Summers, Tucker, Webster, Wetzel, and Wyoming.

**Wyoming.** The counties of Carbon and Niobrara.