

STEPS TO APPLY FOR A WOTC TAX CREDIT

Step 1: Complete the IRS 8850 Form

- **IRS 8850, Page 1**

The applicant must complete, sign and date Page 1 of the IRS 8850 on or before the day the job is offered.

- Everything highlighted in pink, on page 1, is what needs to be filled out by the applicant.

- **IRS 8850, Page 2**

When the decision to hire is made, complete Page 2 (employer section) of the IRS 8850. If you later decide not to hire, the IRS 8850 should be kept with the company application as long as the application is kept.

- Everything highlighted in blue, on page 2, is what needs to be filled out by the employer.

- The IRS 8850 Form is considered a “critical” form. **All** highlighted areas need to be filled out in a timely manner (28 Day Rule – discussed further below) or the application could be denied.

Step 2: Fill out the ETA 9061 Form

- The applicant completes and signs the ICF Form ETA 9061 on or before the first day of work (usually at orientation).
 - Everything highlighted in green is what needs to be filled out by the applicant.
 - Everything highlighted in orange is what needs to be filled out by the employer.
 - Anything highlighted in both green and orange can be filled out by either the applicant or the employer.

Step 3: Submit all forms

- You can submit the applications by:
 - Mail:
Department of Commerce
Attn: WOTC Unit
1000 SW Jackson St, Ste 100
Topeka, KS 66612

- Email:
WOTCWebmail@ks.gov
- Electronically:
<https://kansaswotc.com/>
- The IRS Form 8850 must be post-marked within 28 calendar days after the employee's **start** date for it to be considered filed in a timely manner.
- The WOTC agency looks at the Post-Mark date when calculating the 28 days from start date
- WOTC applications that are not submitted within 28 calendar days will be denied by the agency

Step 4: Receive Final Determination

- The SWA will issue a final determination for each WOTC application.
- In some cases before that determination is made, assistance may be requested from the employer to obtain additional information or documentation.
- The final determination will indicate whether the new employee is certified as meeting the eligibility for one of the WOTC target groups.
- In those instances where the SWA is not able to verify that the new employee meets the eligibility, the SWA will issue a denial with an explanation.

Step 5: File for the Credit with the IRS

- After receiving a certification from the SWA, employers may file for the tax credit with the IRS.
- Generally, an employer elects to take the credit by filing IRS Form 5884, Work Opportunity Credit.
- However, a tax-exempt organization that hires an employee in the WOTC veteran target group should use IRS Form 5884-C, Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans.
- Employers also must meet requirements for the Minimum Employment Period, which is the number of hours required to be worked by the employee – at least 120 hours in the first year of employment – before they can file and qualify for the tax credit.

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

► Information about Form 8850 and its separate instructions is at www.irs.gov/form8850.

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) _____

At least one box from 1-7 must be checked OR a 4 must be written on Page 2 next to the "If based on..." line on the 2nd page.

- 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.
- 7 Check here if you are in a period of unemployment that is at least 27 consecutive weeks and for all or part of that period you received unemployment compensation.

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.

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.

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.

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.

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 . . . 24 min.
Preparing and sending this form to the SWA . . . 31 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.

Internal Revenue Service
Tax Forms and Publications
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.



1. Control No. (For Agency use only)		APPLICANT INFORMATION (See instructions on reverse)		2. Date Received (For Agency Use only)	
EMPLOYER INFORMATION					
3. Employer Name		4. Employer Address and Telephone		5. Employer Federal ID Number (EIN)	
APPLICANT INFORMATION					
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: _____	
APPLICANT CHARACTERISTICS FOR WOTC TARGET GROUP CERTIFICATION					
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? Yes ___ No ___ 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 city 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 <i>primary recipient</i> _____ and the <i>city and state</i> 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 <i>date of conviction</i> _____ and <i>date of release</i> _____.	
Was this a Federal ___ or a State conviction ___? (Check one)	
18. Do you live in an Empowerment Zone or Rural Renewal County (RRC)?	Yes___ No___
19. Do you live in an Empowerment Zone and are at least age 16, but not yet 18, on your hiring date?	Yes___ No___
20. Did you receive Supplemental Security Income (SSI) benefits for any month ending within 60 days before you were hired?	Yes___ No___
21. 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___
22. 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___
23. Are you an individual who is or was in a period of unemployment that is at least 27 consecutive weeks and for all or part of that period you received unemployment compensation?	Yes___ No___
If YES , what state did you receive unemployment compensation in? _____ (Enter state where UI compensation was received)	
24. Sources used to document eligibility: (Employers/Consultants: List all documentation provided or forthcoming. For SWA Staff: List all documentation used in determining target group eligibility and enter your initials and date when the determination was made.)	
This box is used to list any documentation you may be attaching to the application. For example, Driver's License, Social Security Card, DD214, W-4.	
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.	
25(a). Signature: (See instructions in Box 25.(b) for who signs this signature block) Can be signed by employer, consultant, applicant, parent or guardian	25.(b) Indicate with a <input checked="" type="checkbox"/> 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)
26. Date:	