

STEPS TO APPLY FOR A WORK OPPORTUNITY TAX CREDIT (WOTC)



STEP 1: COMPLETE THE IRS FORM 8850

STEP 2: COMPLETE THE ETA FORM 9061

STEP 3: SUBMIT ALL FORMS

- All applications and supporting documentation are to be submitted electronically through the Kansas CertLink System at: kansaswotc.com
- The IRS Form 8850 must be submitted within 28 calendar days after the employee's start date for it to be considered filed in a timely manner.
- WOTC applications that are not submitted within 28 calendar days will be denied by the agency.
- All supporting documentation must be uploaded into the system within 90 days of submission.
- It is the responsibility of the employer and/or consultant to monitor the progress of their applications, upload supporting documentation and any additional documentation requested and print all determination and/or letters through the Kansas CertLink System.

STEP 4: RECEIVE FINAL DETERMINATION

- The SWA will issue a final determination for each WOTC application.
- 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.