

SOME EMPLOYEES DO NOT QUALIFY FOR THE WOTC...

- 1) Relatives or Dependents,
- 2) Majority owners of the employer,
or
- 3) Former employees.



THREE SIMPLE STEPS TO APPLY:

Employers apply for and receive a certification from their State Workforce Agency (SWA) that the new hire is a member of a target group before they can claim the Work Opportunity Tax Credit. To apply:

1. Complete IRS Form 8850, *Pre-Screening Notice and Certification Request for the Work Opportunity Tax Credit*, by the date of the job offer;

AND

2. Complete one of the following U.S. Department of Labor forms:

➤ ETA Form 9061, *Individual Characteristics Form*, if the new hire has not been given an ETA Form 9062;

OR

➤ ETA Form 9062, *Conditional Certification Form*, if provided to the job seeker by a Participating Agency, a SWA, or a Vocational Rehabilitation Agency;

AND

3. Mail the signed and dated IRS and ETA forms to the respective State Workforce Agency not later than 28 calendar days after the new hire begins work.



For more information on where to apply or get these forms, visit our Web site at:

<http://www.doleta.gov/business/incentives/opptax>

or IRS's Web site at:

<http://www.irs.gov>

Why is the WOTC a Great Opportunity for Employers?

The American Recovery and Reinvestment Act of 2009 (Recovery Act) is intended to preserve and create jobs, promote the nation's economic recovery and assist those most affected by the recession.

It is the intent of Congress that Recovery Act funds for employment and training be used to greatly increase the capacity of the workforce system to serve workers in need.

The WOTC reduces an employer's cost of doing business and requires little paperwork. The success and growth of this income tax credit for private-sector businesses depends on a strong public- and private-sector partnership. Helping those in need find and retain jobs and gain on-the-job experience benefits all employers and increases America's economic growth and productivity.

Oklahoma Employment Security Commission

Attn: WOTC UNIT
P. O. Box 52003
Oklahoma City, OK 73152-2003

Phone: 405-557-7128

Fax: 405-557-7105

E-mail: debra.roseburr@oesc.state.ok.us
Jeanne.pectol@oesc.state.ok.us

The Work Opportunity Tax Credit (WOTC) SOLUTION

EMPLOYERS:

12

Ways To Earn Federal Income Tax Credits For Your Companies...

