

The Work Opportunity Tax Credit, a Federal Income Tax Credit for Employers: *A Directory of STATE WOTC COORDINATORS*

U.S. Department of Labor

December 2009

Profile

Name:

The Work Opportunity Tax Credit.

Features:

On February 17, 2009, P.L. 111-5 (the Recovery Act) added two new groups: 1) Unemployed Veterans and 2) Disconnected Youth who begin to work for an employer after December 31, 2008 and before 2011. On May 25, 2007, P.L. 110-28 authorized the WOTC, through August 31, 2011 and expanded the program significantly. On December 20, 2006, P.L. 109-432 reauthorized the WOTC through December 31, 2007, retroactive to December 31, 2005. Also, it consolidated the WOTC by merging the WtWTC into the WOTC Program and introduced certain target group amendments that make it easier for businesses to participate.

- ***Employers:*** Send your certification requests (IRS Form 8850 and ETA Form 9061 or 9062) to your State Workforce Agency (SWA) WOTC Coordinator.
- ***Economic and Community Development Agencies:*** Contact your State WOTC Coordinator to learn how you can help businesses in your area earn Federal income tax savings of up to \$9,000 per new hire.
- ***Social Service Delivery and Workforce Development Agencies:*** Contact your State WOTC Coordinator to learn how you can help long-term welfare recipients and 10 other target groups of job seekers gain a competitive edge in the job market by qualifying eligible participating employers for this federal tax credit.

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