



## *Tips for Completing a WOTC Application Package*

1. **Correct Forms:** To apply to have a new hire certified for the tax credit, employers must submit the following forms. Because older versions of the forms are no longer valid, ensure you have used the most current version of the forms at <http://www.doleta.gov/business/incentives/opptax/forms.cfm>.
  - a. [IRS Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit](#) must be submitted electronically or postmarked within 28 days after the new hire's start date.
    - i. All job applicants or new hires must complete page one of IRS Form 8850 **on or before the day the job offer is made**, at which time an applicant or new hire must sign and date the form. Review pre-screening instructions at <http://www.irs.gov/pub/irs-pdf/i8850.pdf>.
    - ii. Employers should complete and sign page two of IRS Form 8850, if the applicant is hired, and has checked a target group box on the first page. Employers should retain copies of 8850's for potential IRS audits, regardless of how long each new hire actually works.
  - b. One of the following ETA forms must be completed and submitted to the state workforce agency (SWA) to complete the application.
    - i. A complete [ETA Form 9061, Individual Characteristics Form](#) must be submitted. The applicant or new hire completes and signs the ETA Form 9061 **on or before the first day of work** (usually at orientation). Documentation may be attached to this form (see below).  
  
OR
    - ii. Alternatively, a state workforce agency, participating service provider, or public assistance agency, such as a vocational rehabilitation program office, may provide the applicant [ETA Form 9062, Conditional Certification](#), to be submitted in lieu of the ETA Form 9061. The employer declaration must be completed on this form, when it is provided.  
  
This form pre-identifies job applicants as a member of a target group served by the WOTC program. Job applicants can then give this form to employers as an incentive to hire them.
2. **Additional Documents:** Employers should also attach any documentation requested by the state workforce agency (SWA), where the application is submitted. This will speed up the certification process. Otherwise, documentation and additional forms may be submitted as soon as possible after the Form 8850 is submitted. For example, the state may request the following:
  - a. Any additional documents as evidence of the target group eligibility of the new hire;
  - b. To assist in verifying the new hire's eligibility, any forms that give the state authority to obtain data from other agencies, such as signed authorizations for release of information (ROI), eligibility verification forms, request for inquiry attestations, etc.; and/or
  - c. To submit the application on behalf of the employer, if you are a consultant or employer representative, [IRS Form 2848, Power of Attorney and Declaration of Representative](#).

3. **Completeness:** Provide all information requested on the forms, and ensure it is legible. If one of the submitted forms is incomplete, you will receive a “needs” letter from the state workforce agency (SWA), asking you to complete the form or provide additional information. Check the following to ensure you have addressed any common errors or omissions.

- The qualified new hire completed **page 1 of IRS Form 8850** prior to the work start date.
- The employer completed **page 2 of IRS Form 8850**.
- Both the new hire and the employee completed **ETA Form 9061** to identify any potential WOTC target group, and to provide other relevant information.
- You provided the **full physical address** where the new hire resides (instead of a P.O. Box).
- The new hire’s **date of birth** is included, if needed to qualify for the requested target group.
- A **hire date** is listed that is not later than the new employee’s start date.
- You provided full nine-digit **Social Security** and **Federal Employer Identification Numbers**.
- All boxes are checked for any **target group** for which the new hire could potentially be eligible.

4. **Signatures:** Please review your IRS Form 8850 and ETA Form 9061, and ensure they have been signed by both the new hire and the employer (or the employer’s representative). They must sign under penalty of perjury, attesting that the job seeker is a member of a target group.

Do not sign the **Spanish versions** of the forms, as these are only for translation purposes, and they cannot be submitted as a substitute for the English versions of the application forms.

5. **Timeliness of Submission:** Ensure that you send the Form 8850 within 28 days after the new hire’s start date to the SWA. Applications that are not submitted within the **28 day time limit** required by law must be denied by the SWA on the basis of not meeting this legal filing deadline requirement.

- a. Applications must be postmarked within 28 days after the new hire starts work, or faxed within 28 days, if the state accepts faxed applications, or submitted through the state’s online web-based application system within 28 days after the new hire’s start date.
- b. Employers must keep a copy of proof of mailing or faxing to document timeliness in cases when their application is lost in the mail or misplaced, and to verify timely submission of the application during any potential later IRS audit.
- c. When the last day of the 28th calendar day period ends on a Saturday, Sunday or holiday, the next succeeding business day will be treated as the last day of the 28 day period.

6. **Submission Process:** Submit your application package to the state workforce agency (SWA) for the state in which your business is located and is paying the employee’s wages, per IRS guidance.

- a. Follow the approved application submission methods and instructions for your state at: [http://www.doleta.gov/business/incentives/opptax/pdf/WOTC\\_Submission\\_Processes\\_by\\_State.pdf](http://www.doleta.gov/business/incentives/opptax/pdf/WOTC_Submission_Processes_by_State.pdf).
- b. Do not send application forms to the U.S. Department of Labor, the Employment and Training Administration, or any other federal agency. If you do, they will be returned, and you may miss the filing deadline with the workforce agency in the state where your company is located.