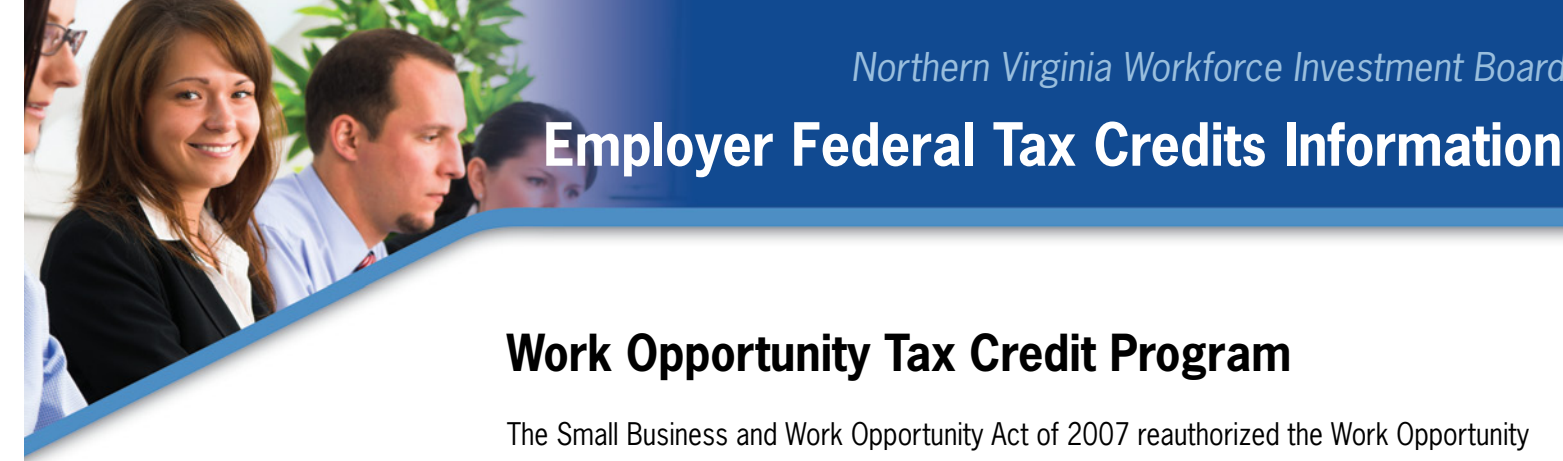


Employer Federal Tax Credits Information



Work Opportunity Tax Credit Program

The Small Business and Work Opportunity Act of 2007 reauthorized the Work Opportunity Tax Credit (WOTC) for employers who hire individuals consistently facing significant barriers to employment. Employers can earn as much as \$2,400 for each new adult hire, \$1,200 for each summer youth hire, \$4,800 for each new disabled veteran hire, and \$9,000 for each new long-term TANF recipient hired over a 2-yr. period. The number of new hires who can qualify employers for these credits is unlimited. For specific details about the benefits of this program, and the requirements for eligible employees, contact the Virginia Employment Commission (VEC) at (804) 786-2887.

Employers must apply for and receive certification from the VEC that their new hire belongs to a designated group of job seekers eligible for the WOTC program before claiming it on their federal income tax return. These groups include:

- Qualified Temporary Assistance for Needy Families (TANF) Recipients
- Qualified Veterans
- Food stamps (SNAP) Recipients
- Summer Youth Employees
- Vocational Rehabilitation Referrals
- Ex-Felons
- Supplemental Security Income (SSI) Recipients
- Disconnected Youth

Full details of qualifications are listed on the IRS Instructions for Form 8850 and can be viewed online and downloaded from www.irs.gov/pub/irs-pdf/i8850.pdf.

To apply, employers need only complete two simple forms:

- IRS form 8850, (Rev. 8-2009). This form must be mailed to the VEC no later than the 21st day after the job applicant begins work. A copy may be found at http://www.doleta.gov/business/Incentives/opptax/PDF/WOTC_IRS_Form_8850.pdf
- U.S. Department of Labor ETA form 9061, (Rev. 8-2009). A copy and instructions may be found at http://www.doleta.gov/business/Incentives/opptax/PDF/WOTC_ETA_Form_9061.pdf

For specific details about job seeker eligibility and the application process for these tax credit programs, please contact **Mouly Aloumouati at (703) 303-1140 or at mouly.aloumouati@fairfaxcounty.gov**.



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) ____ / ____ / ____

- Check here if you are completing this form **before** August 28, 2009, and you lived in the area impacted by Hurricane Katrina on August 28, 2005. If so, please enter the address, including county or parish and state where you lived at that time.
- Check here if you received a conditional certification from the state workforce agency (SWA) or a participating local agency for the work opportunity credit.
- 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 discharged or released from active duty in the U.S. Armed Forces during the past 5 years **and**, for at least 4 weeks during the past year, I received unemployment compensation.
 - I am at least age 16 but **not** age 25 or older, **and**:
 - a During the past 6 months, I have not attended a secondary, technical, or post-secondary school for more than an average of 10 hours per week, not counting periods during which the school was closed for scheduled vacations, **and**
 - b During the past 6 months, if I was employed, during each consecutive 3-month period within the past 6 months, I earned less than I would have earned if I had worked for the applicable minimum wage 30 hours every week during the 3-month period, **and**
 - c I do not have a certificate of graduation from a secondary school or a General Education Development (GED) certificate **or** I have a certificate that was awarded at least 6 months ago and I have not held a job (other than occasionally) or been admitted to a technical or post-secondary school since I received the certificate.
- Check here if you are a veteran entitled to compensation for a service-connected disability **and**, during the past year, you were:
 - Discharged or released from active duty in the U.S. Armed Forces, **or**
 - Unemployed for a period or periods totaling at least 6 months.
- 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.

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 ____ / ____ / ____

Complete Only If Box 1 on Page 1 is Checked

State and county or parish of job _____ Check if the individual was not your employee on August 28, 2005, and this is the first time the employee has been hired by you since August 28, 2005.

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. Based on the information the job applicant furnished on page 1, I believe the individual is a member of a targeted group. I hereby request a certification that the individual is a member of a targeted group.

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. The information will be used by the employer to complete the employer's federal tax return. Completion of this form is voluntary and may assist members of targeted groups in securing employment. Routine uses of this form include giving it to the state workforce agency (SWA), which will contact appropriate sources to confirm that the applicant is a member of a targeted group. This form may also be given to the Internal Revenue Service for administration of the Internal Revenue laws, to the Department of Justice for civil and

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. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** 3 hrs., 16 min.
- Learning about the law or the form** 46 min.
- Preparing and sending this form to the SWA** 42 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. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 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.

**Individual Characteristics Form (ICF)
Work Opportunity Tax Credit**

U.S. Department of Labor
Employment and Training Administration

1. Control No. (For Agency use only)		APPLICANT INFORMATION (See instructions on reverse)	OMB No. 1205-0371
			Expiration Date: November 30, 2011
			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 SNAP (Food Stamps) benefits the 15 months for at least 3 months during 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 the year before you were hired? OR, were you unemployed for a combined period of at least 6 months 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 Nutritional Assistance Program (SNAP) (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 <i>city and 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? 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? 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? If YES, to any question, enter name of <i>primary recipient</i> _____ and The <i>city and state</i> where benefits were received _____.		Yes ___ No ___ Yes ___ No ___ Yes ___ No ___ Yes ___ No ___
17. Were you convicted of a felony or released from prison after a felony conviction during the year before you were hired? If YES, enter <i>date of conviction</i> _____ and <i>date of release</i> _____. Was this a Federal _____ or a State conviction _____? (Check one)		Yes ___ No ___
18. Do you live, and plan to continue living, in an Empowerment Zone or Renewal Community? OR, in a Rural Renewal County (RRC)? If YES, enter <i>name of the RRC</i> : _____		Yes ___ No ___ Yes ___ No ___
19. Did you receive Supplemental Security Income (SSI) benefits for any month ending within 60 days before you were hired?		Yes ___ No ___
20. Are you an unemployed veteran who served on active duty (other than active duty for training) in the Armed Forces of the United States for a period of more than 180 days? OR were you discharged or released from active duty in the Armed Forces for a service-connected disability? If YES, where you discharged or released from active duty in the Armed forces at any time during the 5-year period ending on the hiring date? If YES, did you receive unemployment compensation for not less than four weeks during the one-year period ending on your hiring date?		Yes ___ No ___ Yes ___ No ___ Yes ___ No ___ Yes ___ No ___
21. Are you at least age 16 but under age 25? If YES, did you not regularly attend any secondary, technical, or post-secondary school during the 6-month period before your hiring date? If YES were you not regularly employed during that 6-month period? If YES, were you not employable because you lacked basic skills?		Yes ___ No ___ Yes ___ No ___ Yes ___ No ___ Yes ___ No ___
22. Sources used to document eligibility: (Employers/Consultants: List all documentation provided or forthcoming. SWAs: List all documentation used in determining target group eligibility and enter your initials and date when determination was made.)		
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.		
23(a). Signature: (See instructions in Box 23b for who signs this signature block)	23. (b) Indicate with a ✓ who signed the 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)	24. Date:

--- Keep this portion in your files ---

TO THE JOB APPLICANT OR EMPLOYEE:

THE INFORMATION AND THE SUPPORTING DOCUMENTATION YOU HAVE PROVIDED IN COMPLETING THIS FORM OR IN SOME CASES OTHER INFORMATION THAT COULD HELP VERIFY THE RESPONSES YOU HAVE GIVEN TO THE ITEMS/QUESTIONS IN THIS FORM WILL BE DISCLOSED BY YOUR EMPLOYER TO THE STATE EMPLOYMENT SECURITY AGENCY (Enter corresponding State Employment Security Agency here) _____ IN ORDER TO QUALIFY FOR A FEDERAL EMPLOYER TAX CREDIT. PROVISION OF THIS INFORMATION IS VOLUNTARY. HOWEVER, THE INFORMATION IS REQUIRED FOR YOUR EMPLOYER TO RECEIVE THE FEDERAL TAX CREDIT. IF THE INFORMATION YOU PROVIDE IS ON A MEMBER OF YOUR FAMILY, YOU SHOULD PROVIDE HIM/HER A COPY OF THIS NOTICE.