

**Maryland Work Opportunity Tax Credit (WOTC) | May 9, 2025**

**TO:** Division of Workforce Development and Adult Learning (DWDAL) staff

**FROM:** Division of Workforce Development and Adult Learning  
Maryland Department of Labor (MD Labor)

**SUBJECT:** Maryland Work Opportunity Tax Credit (WOTC)

**PURPOSE:** To provide comprehensive policy guidance on the Maryland WOTC Program

**ACTION:** DWDAL will ensure all employees are aware of and receive copies of this policy. DWDAL policies are available [on the MD Labor website](#).

**EXPIRATION:** Until cancelled or replaced.

**QUESTIONS:**

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## CANCELLATIONS

The following are hereby **cancelled and replaced** by this policy issuance:

- Policy Issuance 2022-07, “Work Opportunity Tax Credit (WOTC),” dated September 1, 2022.

Archived policies are available at: <http://www.labor.maryland.gov/employment/wifi/>.

# GENERAL INFORMATION

## WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA)

The Workforce Innovation and Opportunity Act (WIOA) was signed into law on July 22, 2014, and went into effect July 1, 2015. WIOA supersedes the Workforce Investment Act of 1998 (WIA) and amends the Adult Education and Family Literacy Act, the Wagner-Peyser Act, and the Rehabilitation Act of 1973. To help both businesses and job seekers meet their needs, the workforce system established under WIOA is integrated by design. WIOA envisions connecting businesses with job seekers, through meaningful partnerships among workforce, education, human services, and economic development entities which ensure optimum results and leveraging of resources. The law addresses the needs of job seekers through establishing a workforce system that helps them access employment, education, training and support services to succeed in the labor market. Through American Job Centers (AJCs), WIOA works to address employer needs by matching them to the skilled workers they need to compete in the global economy. WIOA places an emphasis on serving individuals with barriers to employment that hinder them from entering into a fulfilling and meaningful career.

## PROTECTING AMERICANS FROM TAX HIKES ACT OF 2015 (THE PATH ACT)

The Protecting Americans from Tax Hikes Act of 2015 (The PATH Act) was signed into law on December 18, 2015. It contains several changes to the tax law that affect individuals, families, businesses, and helps safeguard against tax fraud. The PATH Act reauthorized the Work Opportunity Tax Credit (WOTC) for new hires after December 31, 2014 and before January 1, 2020 and added additional eligible populations. The PATH Act retroactively extended the WOTC for nine categories of workers hired on or after January 1, 2015. It also added a tenth category: long-term unemployment recipients hired on or after January 1, 2016.

WOTC is a federal tax credit<sup>1</sup> available to employers who hire individuals from specific target groups that have consistently faced significant barriers to employment. Any business can earn tax credits by hiring individuals who fit into one of the program's target groups such as veterans, individuals with disabilities, and persons receiving government assistance. The goal of the WOTC program is to encourage the hiring of individuals with specific barriers and increase employment opportunities. Employers can create a positive environment in communities while reducing their income tax liability.

## MARYLAND'S APPROACH TO WOTC

The Maryland Department of Labor (MD Labor), Division of Workforce Development and Adult Learning (DWDAL) has a Tax Credit Unit, charged with administering federal tax credit programs. The DWDAL Tax Credit Unit oversees and administers the Maryland WOTC program. This policy is not meant to be an exhaustive list of how all federal tax credits are administered; rather, the scope is limited to the Maryland WOTC program.

Maryland receives a federal allotment to administer the WOTC program each year, as the program is reauthorized. Maryland may use this allotment to:

1. Implement the certification<sup>2</sup> process and issue final determination to employers or their authorized representatives;
2. Promote WOTC to employers;
3. Reduce and eliminate existing application backlogs; and

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<sup>1</sup> A tax credit is an amount of money that taxpayers can subtract from their taxes owed to the government.

<sup>2</sup> MD Labor is the certifying agency for the Maryland WOTC program. A WOTC certification indicates that an application has been approved.

4. Report performance data on a quarterly basis.

MD Labor is committed to using the WOTC program to better serve its customers in order to provide businesses with the skilled workforce they require and to increase the earning capacity of individuals with barriers to employment.

## WOTC LIMITATIONS

The Maryland WOTC program is subject to the federal allotment each Fiscal Year as well as federal reauthorizations of the program. MD Labor cannot administer the WOTC program if not authorized to do so from the federal level.

Individual business WOTC certifications may be subject to the following limitations:

1. The credit is limited to the amount of the business income tax liability or social security tax owed.
2. A taxable business may apply the credit against its business income tax liability, and the normal carry-back and carry-forward rules apply.
3. For qualified tax-exempt organizations, the credit is limited to the amount of employer social security tax owed on wages paid to all employees for the period the credit is claimed.

WOTC applications<sup>3</sup> are limited to one application per employee within 28 calendar days of the new employee's start date.<sup>4</sup> Businesses, or their authorized representatives, must complete one application for each employee for which they wish to receive a tax credit. While an employee may be eligible for the WOTC program under multiple target populations, the business may only receive one credit per employee.

The WOTC amount an employer claims depends on the number of hours the employee works.

1. All new employees must work a minimum of 120 hours. The tax credit cannot be claimed on employees who have worked fewer than 120 hours.
2. The credit is 25 percent of qualified first-year wages (up to \$6,000) for those employed 120 to 399 hours.
3. The credit is 40 percent of qualified first-year wages for those employed 400 or more hours.

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<sup>3</sup> The WOTC application is described on pages 8-9.

<sup>4</sup> Occasionally the IRS grants extensions to the 28 calendar day deadline for applications. MD Labor will review applications that are submitted after the 28 calendar deadline if they adhere to IRS extensions.

## EMPLOYEES: PARTICIPANT ELIGIBILITY

The following section lays out the target groups of individuals with barriers to employment for which an employer could claim the WOTC.

In order for businesses to be eligible to receive the WOTC, their employee(s) must meet the qualification for one of the following target groups, including:

1. Qualified IV-A recipient (Temporary Assistance for Needy Families (TANF) benefits-recipient);<sup>5</sup>
2. Qualified veteran;
3. Qualified ex-felon;
4. Designated community resident (live in empowerment zone; between the ages of 18 and 39);<sup>6</sup>
5. Vocational rehabilitation referral;
6. Recipient of Supplemental Nutrition Assistance Program (SNAP) benefits (food stamps);<sup>7</sup>
7. Supplemental Security Income (SSI) recipient;
8. Long-term family assistance recipient; or
9. Qualified Long-term unemployment recipient.

The business and/or the DWDAL Tax Credit Unit must be able to verify the employee's status as qualifying under one of these target groups. Maryland adheres to the United States Department of Labor's (USDOL's) eligibility criteria guidance. A list of eligibility criteria, documentary evidence, and additional guidance can be found on the USDOL Employment and Training Administration (ETA) website at the following link:

<https://www.dol.gov/agencies/eta/wotc>.

An individual is only WOTC certified, where the employer may claim the tax credit on that individual, if the employer submits the application for the WOTC no later than the 28<sup>th</sup> calendar day after the individual begins work for the employer, and the employer receives certification from MD Labor that the individual is a member of a target group.

The tax credit amount differs per target group. The Internal Revenue Service (IRS) determines the amount for each credit once the business or their authorized representative files their taxes. While an employer may indicate that an individual meets qualification for more than one target group, the WOTC certification may only be granted for one group per individual. If multiple target groups are indicated on the application, the DWDAL Tax Credit Unit will check for target group qualifications in order of most-to-least credits available.

An individual that meets the qualification for one or more of the above target groups may be *ineligible* for the Maryland WOTC program if they also meet one of the following characteristics, including:

1. Individual is self-employed (i.e. claiming the tax credit on themselves);
2. Individual related to the employer and/or is a member of the employer's household;
3. The individual is a non-qualifying re-hire;<sup>8</sup>

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<sup>5</sup> The assistance must be received for any nine months during the 18 month period ending on the hiring date.

<sup>6</sup> An interactive map of the empowerment zones can be found at the following link:

[https://www.google.com/maps/d/viewer?mid=1ZTltfSN-](https://www.google.com/maps/d/viewer?mid=1ZTltfSN-pziGuUCU_Wp906LJtpY&hl=en_US&ll=39.308143699999995%2C-76.59353520000002&z=22)

[pziGuUCU\\_Wp906LJtpY&hl=en\\_US&ll=39.308143699999995%2C-76.59353520000002&z=22](https://www.google.com/maps/d/viewer?mid=1ZTltfSN-pziGuUCU_Wp906LJtpY&hl=en_US&ll=39.308143699999995%2C-76.59353520000002&z=22).

<sup>7</sup> The assistance must be received for the full six month period ending on the hiring date or, for individuals no longer eligible for the assistance under the Food Stamp Act of 1977, assistance must have been received for at least three months of the five month period ending on the hiring date.

<sup>8</sup> An employer may not qualify for the tax credit for an employee if, prior to the hiring date, the person was employed by the employer at any time during which they were not a member of a targeted group. The person must have been WOTC-

4. Individual does not meet the minimum employment period; and/or
5. The individual elects for the business not to claim them for the WOTC.

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qualified and certified as such only the first time they were hired by a particular employer. A WOTC certified individual may experience one or more breaks in employment, i.e., be laid off or quit and be re-hired by the same employer, and continue to qualify their employer for the tax credit. However, the employer may take the credit only on wages paid during the one-year period (or 90 day period for summer youth) beginning on the employment start date, including any breaks in employment. In determining whether an employee satisfies the minimum employment period, the employer totals the cumulative days or hours the employee actually worked during the employee's first year of employment.

# **EMPLOYERS: PARTICIPATING BUSINESSES AND OUTREACH**

## **ELIGIBILITY**

To be eligible for participation in the Maryland WOTC program, a business must be operating in the state of Maryland. Consultants with power of attorney for an employer may apply on behalf of that employer.<sup>9</sup> Businesses may be either taxable or tax-exempt. The credit will not affect the employer's Social Security tax liability reported on the organization's employment tax return.

Businesses may apply for the Maryland WOTC program, and applications must be received within 28 calendar days after the new employee's start date.

## **EMPLOYER OUTREACH METHODS**

MD Labor encourages business services staff from DWDAL and the Local Workforce Development Areas to conduct outreach to ensure that Maryland's businesses are aware of the opportunities available to them via this program as well as include information about WOTC in events and discussions with businesses. Once an interested business has been identified, business services staff can connect the business to the DWDAL WOTC Supervisor for technical assistance in the completion and submission of the application, if appropriate.

MD Labor has a dedicated webpage for WOTC at: <https://www.labor.maryland.gov/employment/wotc.shtml>. The page provides an overview of eligibility and the process to submit an application. MD Labor is developing a brochure, which will be available on the website listed above. The webpage also links to federal resources at: <https://www.dol.gov/agencies/eta/wotc>, including a fact sheet and resource guide.

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<sup>9</sup> See *Attachment D – Sample Form 2848 – Power of Attorney and Declaration of Representative* for more information.

# WOTC CERTIFICATION PROCESS

The Maryland WOTC program certification process can be broken down into three steps, including:

1. **Step 1: Application.** The business, or their authorized representative, submits the application to MD Labor either online or by mail;
2. **Step 2: WOTC Certification.** The DWDAL Tax Credit Unit verifies that the individual specified in the application qualifies for WOTC under one of the target groups; and
3. **Step 3: Approval or Denial.** The DWDAL Tax Credit Unit sends the business, or their authorized representative, a letter of approval (certification) or denial. If denied, businesses, or their authorized representatives, may appeal the decision within 90 days of receiving the denial letter.

The subsections below break down the phases into more detail.

## APPLICATION

The application for the Maryland WOTC program is made up of two or three federal forms,<sup>10</sup> depending on which target population(s) the employee may meet. All applications must include the United States Department of Treasury, IRS Form 8850, *Pre-Screening Notice and Certification Request for the Work Opportunity Tax Credit*.<sup>11</sup>

Applications may also include:

1. USDOL ETA Form 9061, *Individual Characteristics Form (ICF) Work Opportunity Tax Credit*<sup>12</sup> if the employee is marked in the application as any population other than a long-term unemployed recipient AND/OR
2. United States Department of Treasury IRS Form 9175, *Long-Term Unemployment Recipient Self-Attestation Form Work Opportunity Tax Credit (WOTC) Program* if employee is marked in the application as a long-term unemployed recipient.

Attachments A, B, and C provide samples of the two application forms, including *Attachment A – Sample Form 8850 –Pre-Screening Notice*, *Attachment B – Sample Form 9061 – Individual Characteristics Form*, and *Attachment C – Sample Form 9175 – Long Term Unemployed Self-Attestation Form*.

Consultants with power of attorney for an employer must also submit IRS Form 2848, *Power of Attorney and Declaration of Representative* with the application. *Attachment D – Sample Form 2848 - Power of Attorney and Declaration of Representative* provides an example of this form.

The business, or authorized representative, may only submit one application per employee; however, they are not limited in the number of applications that they submit. Businesses, or their authorized representatives, may submit the application online<sup>13</sup> to <https://wotc.dllr.state.md.us/> or by mail to:

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<sup>10</sup> Federal forms are subject to change. The attachments to this policy provide examples of the forms at time of issuance. Interested applicants should check the IRS and USDOL ETA websites for the most up-to-date forms.

<sup>11</sup> The IRS Form 8850 is strictly voluntary; therefore, the job applicant may refuse to complete the form with no adverse impact to securing employment. To report misuse of IRS Form 8850, contact the Treasury Inspector General for Tax Administration (TIGTA) by phone, fax, or an online form available at: <https://www.tigta.gov/reportcrime-misconduct> TIGTA has independent oversight of IRS activities and is involved in the prevention and detection of fraud, waste, and abuse within the IRS and related entities.

<sup>12</sup> Individuals that are incarcerated and participating in the federal work release program may complete the USDOL ETA Form 9062, *Conditional Certification*, instead of USDOL ETA Form 9061.

<sup>13</sup> This policy applies to future data systems that MD Labor may procure for the Maryland WOTC program.

Attn: WOTC Tax Credit  
Division of Workforce Development and Adult Learning  
Maryland Department of Labor  
100 S. Charles Street, Tower 1, Suite 2000  
Baltimore, MD 21201

If the business or authorized representative submits the application online, then MD Labor will communicate with the business or authorized representative through the online portal. If the application is submitted by mail, then MD Labor will communicate by mail unless an email address is included for communication purposes. If submitted by mail, the employer or authorized representative must be able to provide proof of timely submission; certified mail is suggested.

Applications must be received within 28 calendar days after the employee's start date, or the application is invalid.

## **WOTC CERTIFICATION**

The DWDAL Tax Credit Unit processes applications through an intake and verification phase. *Attachment E – Creating a New WOTC Staff Account* provides instructions for how to give WOTC certification access to a new staff member.<sup>14</sup>

### **Intake Phase**

The DWDAL Tax Credit Unit processes applications in the order that they were received. The online applications are timestamped automatically when submitted. If an application is received by mail, then DWDAL staff timestamp the postage, catalogue that it was received, and file the applications in locked cabinets and/or offices.<sup>15</sup> DWDAL staff will enter the applications received by mail into the WOTC database and process them online in the order received. The intake phase includes collecting all required forms and supporting documentation that are necessary to verify WOTC eligibility.

### **Verification Phase**

The DWDAL Tax Credit Unit staff process all applications online by verifying the status of the employee as meeting the eligibility requirements for one or more of the target groups. The tax credit amount differs per target population; length of time benefits received, when applicable; and length of time worked at the job (effects credit claiming later, not at time of certification). In general, DWDAL Tax Credit Unit staff should check for veteran status eligibility first, TANF second, and then for the other target group eligibility requirements, where applicable.

A business can only receive one credit per employee. If a business or authorized representative indicates that their employee meets the eligibility requirements for more than one target population, then the DWDAL Tax Credit Unit staff must check eligibility in order from highest tax credit amount to lowest. Once eligibility has been verified for one population group, then staff do not need to verify any of the other target group eligibility criteria for that application.

The DWDAL Tax Credit Unit must leverage existing partnerships, memorialized in Memoranda of Understanding (MOUs) with state and local partners, as well as partners in other states, to verify eligibility for WOTC certification, where possible. The DWDAL Tax Credit Unit may work with other states to verify that an

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<sup>14</sup> To create a new WOTC Staff Account, a current DWDAL Tax Credit Unit staff member with an existing account must request access on behalf of the new employee.

<sup>15</sup> See section entitled "Record Retention" on page 13 for more information.

employee in question has received TANF or SNAP benefits in another state. To verify benefits received in another state, the WOTC Program Coordinator sends the *Out-of-State Request Verification Form* to the appropriate office in that state. **Attachment F – Sample Out-of-State Request Verification Form** provides an example of this document used to verify benefits received outside of Maryland.

## **APPROVALS, DENIALS, AND APPEALS**

A determination is made once eligibility for one of the target groups has been verified to be accurate or inaccurate. If the employee can be verified as meeting the qualifications of one of the target groups, then the application is approved. If it is found that the employee does not meet eligibility requirements, then the application is denied.

Once the application has been processed and a determination has been made, the DWDAL Tax Credit Unit sends the determination to the business or authorized representative, in the form of a Certification letter or a denial letter. If the application is denied, then the business or authorized representative has the right to appeal the decision. The determination is sent by the method indicated in the application (i.e. through the portal, by mail, or by email).

### **Approvals**

The USDOL ETA *Employer WOTC Certificate* is the approval letter that confirms that the employer or authorized representative is eligible to receive the tax credit for the new employee as long as the employee works the required number of hours to meet the minimum employment period. **Attachment G – Sample Employer WOTC Certificate** provides an example of the approval letter.

If approved, the DWDAL Tax Credit Unit sends the *Employer WOTC Certificate* to the employer or authorized representative through the online portal, by mail, or by email, as is appropriate according to how the application was received along with USDOL ETA Form 9063, *Employer Certification, and its Instructions*. **Attachment H – Sample Form 9063 – Employer Certification and Instructions** provides an example of the letter attachment.

### **Denials Pending More Information**

If the DWDAL Tax Credit Unit is unable to confirm eligibility with existing resources and partnerships, then the unit sends a *Denial Pending More Information*, also called an “Employer Needs” letter to the business or authorized representative, indicating that more information is needed. The *Employer Needs* outlines what additional information and/or documentation must be submitted. **Attachment I – Sample Employer Needs Letter** provides an example of this letter sent to the employer or authorized representative.

The business or authorized representative has 365 calendar days from the date of the notification letter to return the *Employer Needs* document to the DWDAL Tax Credit Unit, or the case file will be closed, and the DWDAL Tax Credit Unit shall send a denial letter.<sup>16</sup> If the DWDAL Tax Credit Unit receives the completed *Employer Needs* within the 365 calendar day period, then they may continue processing the application.

### **Denials**

If denied, the DWDAL Tax Credit Unit sends the employer or authorized representative a denial letter with a written explanation of the reasons for such denial, contact information, and instructions for appeal. The denial letter is sent through the online portal, by mail, or by email, as is appropriate according to how the application was received. **Attachment J – Sample WOTC Denial Letter** provides an example of the denial letter.

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<sup>16</sup> See page 11 for more information on denial letters.

Applications must be denied or denied pending more information due to:

1. Failure to meet IRS timely filing requirements;
2. Employee does not meet eligibility requirements;
3. Use of obsolete ETA forms;
4. Incomplete certification request; or,
5. Incomplete ETA forms.

Incorrect certifications result in denial. If an employee has been certified as a member of a targeted group, and such certification is incorrect because it was based on false information provided by such employee, then the IRS and/or DWDAL Tax Credit Unit shall revoke the certification, and the IRS will not treat the wages paid by the employer as qualified wages after the employer or authorized representative receive the notice of revocation.<sup>17</sup>

### **Appeals**

Employers or authorized representatives that are denied WOTC designation by MD Labor may appeal directly to the DWDAL WOTC Supervisor within 90 days of notification of the action. Appeals must state, in writing, the basis for the appeal, including the facts or issues that support the appeal and a request for a conference if one is desired.

MD Labor accepts appeals submitted by email or by certified mail at: [wotc.labor@maryland.gov](mailto:wotc.labor@maryland.gov) or

Attn: WOTC Supervisor  
Division of Workforce Development and Adult Learning  
Maryland Department of Labor  
1100 N. Eutaw Street, Room 203  
Baltimore, Maryland 21201

Within 45 calendar days of receipt of an appeal, MD Labor shall notify the appellate of the decision based on policy and regulation.<sup>18</sup> The decision of the DWDAL WOTC Supervisor will be final.

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<sup>17</sup> See pages 12-13 for more information on notices of revocation.

<sup>18</sup> MD Labor may extend the notification deadline if needed.

# TRACKING, MONITORING, AND RECORD RETENTION

## TRACKING

The DWDAL Tax Credit Unit must maintain an orderly catalogue and file system for IRS Form 8850, ETA Form 9061/9062 and 9063, IRS Form 9175, supporting documentation, certifications, denial letters, appeals, audits, and any other forms needed for the administration of WOTC relating to the Maryland WOTC program for a minimum of three years.

Only the DWDAL Tax Credit Unit has access to write and view the case notes on the electronic files. Case notes may include information on the status of certification. Examples of case note information include whether the employee's eligibility could be verified under one of the target populations or whether the unit is waiting for additional verification information. Case note writing should be standardized in accordance with ***Attachment K – Case Note Process File***.

The DWDAL Tax Credit Unit must complete ETA Form 9058, *Certification Workload and Characteristics of Certified Individuals*, to report the number of applications they are working on to the USDOL on a quarterly basis. ***Attachment L – Sample Form 9058 – Certification Workload and Characteristics of Certified Individuals*** provides an example of this form.

## MONITORING

A designated staff member of the DWDAL Tax Credit Unit must conduct a quality review for each WOTC case within 48 hours of the determination. The staff that processed the original determination must not be the same staff that conducts the quality review on that case.

Each quarter, the DWDAL Tax Credit Unit must conduct a self-audit to review ten percent of the cases processed that quarter, including those for qualified summer youth employees. The cases will be randomly selected. A staff person other than the originator must examine the certifications in the sample. Unless results call for a wider-scope examination of Certifications, the audit sample will suffice as the test of WOTC as required. The DWDAL Tax Credit Unit should conduct staff training following self-audits if issues arise.

After conducting the self-audit, the DWDAL Tax Credit Unit must document the results for each case, i.e. whether the original determination was valid or invalid. If the certification was valid, then the DWDAL Tax Credit Unit completes USDOL ETA Form 9065, *Agency Declaration of Verification Results (ADVR) Worksheet*. This document is completed and maintained internally and is not sent to the employer or authorized representative. ***Attachment M – Sample Form 9065 – ADVR Worksheet*** provides an example of this form used when the self-audit confirms that a determination was valid.

If the certification was found to be invalid, then the DWDAL Tax Credit Unit must send an invalidation or revocation notice to the employer and IRS alerting them that the WOTC is not valid. The notice of invalidation is used if the certification is invalidated due to missing or incorrect information. The notice of revocation is used if the DWDAL Tax Credit Unit is not able to determine if the employee is a member of a targeted group. Wages paid by the employer shall not be treated as qualified wages after the employer or authorized representative receive the notice of revocation. ***Attachment N – Sample Notice of Invalidation*** and ***Attachment O – Notice of Revocation*** provide examples of the letter sent to the employer and IRS if the self-audit reveals that the WOTC certification was incorrect.

It is not the responsibility of MD Labor to verify that a certified targeted employee has worked the required number of hours for the employer. MD Labor is only responsible for verifying and certifying an applicant's

eligibility in a specific WOTC target group. The responsibility for verifying the required number of hours a WOTC certified employee worked rests with the IRS, the only enforcement agency.

The state of Maryland acknowledges that the USDOL has the authority to monitor the state's administration of the WOTC program.

## **RECORD RETENTION**

Electronic records in the WOTC database are maintained indefinitely.<sup>19</sup>

For physical records, MD Labor will keep copies of IRS Form 8850, ETA Form 9061/9062, IRS Form 9175, ETA Form 9063, supporting documentation, certifications, denial letters, appeals, audits, and any other forms needed for the administration of WOTC relating to the Maryland WOTC program. Records that support an approved credit must be kept for three years from the date any income tax return claiming the credit is due or filed, whichever is later. MD Labor must keep records for a one-year period from the date MD Labor issued a denial, longer if further action or appeal is pending, or until all audit and litigation issues are resolved, whichever is later. If any litigation, claim, or audit is started before the expiration of the standard retention period, the records then must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action has been taken.

All records, both electronic and physical, must be maintained in accordance with Training and Employment Guidance Letter (TEGL) 39-11, "*Guidance on the Handling and Protection of Personally Identifiable Information (PII)*" as well as MD Labor DWDAL's policy concerning security<sup>20</sup> to maintain confidentiality and protect Personally Identifiable Information. Physical records must be kept in locked offices or file rooms. If the file room is shared with other programs, and/or staff other than the DWDAL Tax Credit Unit have access to that room, then the files must be maintained in locked cabinets.

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<sup>19</sup> Electronic records are maintained in the WOTC indefinitely at this time. In the future, MD Labor may procure or move to another database, for which the records must be kept for at least the same length as the physical records.

<sup>20</sup> DWDAL Policy Issuances are available online at the following link: <http://www.labor.maryland.gov/employment/mpi/>.

## **FAIR PRACTICES AND ACCESSIBILITY**

It is MD Labor's policy that all persons have equal opportunity and access to services and facilities without regard to race, religion, color, sex (including pregnancy, childbirth and related medical conditions, transgender status, gender identity, and sexual orientation), marital status, genetic information, age, national origin or ancestry (including Limited English Proficiency), disability, veteran status or political affiliation or belief. Staff may refer to MD Labor's Nondiscrimination Plan<sup>21</sup> and Language Access Plan<sup>22</sup> for more information on accommodations and services.

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<sup>21</sup> MD Labor's Nondiscrimination Plan is available at the following link:

<http://www.labor.maryland.gov/employment/ndp/>.

<sup>22</sup> The DWDAL and Division of Unemployment Insurance Language Access Plan is available at the following link:

<http://www.labor.maryland.gov/employment/wioa-access.pdf>.

## REFERENCES

### LAW

- [Workforce Innovation and Opportunity Act \(WIOA\)](#), 29 U.S.C. § 3101 *et seq.* (2015);
- [Protecting Americans from Tax Hikes Act of 2015 \(the PATH Act\)](#), Amendment to 26 U.S.C. § 51;
- [The Food Stamp Act](#), 7 U.S.C. § 2015(6)(o)(2)(A)-(D) (1977); and
- [Internal Revenue Code of 1986](#), 26 U.S.C. § 51, as amended.

### FEDERAL GUIDANCE

- [Training and Employment Guidance Letter \(TEGL\) 16-20, Change 1 “Updated Work Opportunity Tax Credit \(WOTC\) Procedural Guidance,”](#) dated November 20, 2023;
- [Internal Revenue Service \(IRS\) Notice 2021-43, “Work Opportunity Tax Credit \(WOTC\) Transition Relief under Internal Revenue Code § 51,”](#) dated August 10, 2021;
- [IRS Notice 2020-78, “Work Opportunity Tax Credit \(WOTC\) Transition Relief under Internal Revenue Code § 51,”](#) dated December 11, 2020;
- [TEGL 25-15, Change 2, “Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 2,”](#) dated February 16, 2018;
- [TEGL 39-11, “Guidance on the Handling and Protection of Personally Identifiable Information \(PII\),”](#) dated June 28, 2012; and,
- [IRS Notice 2012-13, “Section 51 - Work Opportunity Tax Credit; Section 52 – Special Rules; Section 3111\(e\) – Credit for Employment of Qualified Veterans,”](#) dated March 26, 2012.

### OTHER RESOURCES

- [DOLETA, “Work Opportunity Tax Credit”](#);
- [DOLETA, “Work Opportunity Tax Credit Eligibility Desk Aid”](#);
- [DOLETA, “How to File a Certification Request”](#); and
- [DWDAL, “Work Opportunity Tax Credit”](#);
- [Work Opportunity Tax Credit Online System](#); and,
- [DWDAL Policy Issuances](#).

## **ATTACHMENTS**

Attachment A – Sample Form 8850 – Pre-Screening Notice

Attachment B – Sample Form 9061 – ICF WOTC

Attachment C – Sample Form 9175 – Long Term Unemployed Self-Attestation Form

Attachment D – Sample Form 2848 – Power of Attorney and Declaration of Representative

Attachment E – Creating a New WOTC Staff Account

Attachment F – Sample Out-of-State Request Verification Form

Attachment G – Sample Employer WOTC Certificate

Attachment H – Sample Form 9063 – Employer Certification and Instructions

Attachment I – Sample Employer Needs Letter

Attachment J – Sample WOTC Denial Letter

Attachment K – Case Note Process File

Attachment L – Sample Form 9058 – Certification Workload and Characteristics of Certified Individuals

Attachment M – Sample Form 9065 – ADVR Worksheet

Attachment N – Sample Notice of Invalidation

Attachment O – Sample Notice of Revocation

# Pre-Screening Notice and Certification Request for the Work Opportunity Credit

► Information about Form 8850 and its separate instructions is at [www.irs.gov/form8850](http://www.irs.gov/form8850).

**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) \_\_\_\_\_

- 1  Check here if you received a conditional certification from the state workforce agency (SWA) or a participating local agency for the work opportunity credit.
  
- 2  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 unemployed for a period or periods totaling at least 4 weeks but less than 6 months during the past year.
  
- 3  Check here if you are a veteran and you were unemployed for a period or periods totaling at least 6 months during the past year.
  
- 4  Check here if you are a veteran entitled to compensation for a service-connected disability and you were discharged or released from active duty in the U.S. Armed Forces during the past year.
  
- 5  Check here if you are a veteran entitled to compensation for a service-connected disability and you were unemployed for a period or periods totaling at least 6 months during the past year.
  
- 6  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.
  
- 7  Check here if you are in a period of unemployment that is at least 27 consecutive weeks and for all or part of that period you received unemployment compensation.

**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 \_\_\_\_\_

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** . . . 6 hr., 27 min.
- Learning about the law or the form** . . . . . 24 min.
- Preparing and sending this form to the SWA** . . . . . 31 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 send us comments from [www.irs.gov/formspubs](http://www.irs.gov/formspubs). Click on "More Information" and then on "Give us feedback." Or you can send your comments to:

Internal Revenue Service  
Tax Forms and Publications  
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.



Work Opportunity Tax Credit  
Individual Characteristics Form (ICF)

1. Control No. (For Agency use only)	SWA / AGENCY INFORMATION (See instructions on pg 4)	2. Date Received (For Agency Use only)
<b>EMPLOYER INFORMATION</b>		
3. Employer Name	4. Employer Mailing Address, Telephone No. and Email Address	5. Employer Identification Number (EIN)
<b>JOB APPLICANT INFORMATION</b>		
6. Applicant Name (Last, First, MI)	7. Social Security Number  _____ - _____	8. Have you worked for this employer before?  YES: <input type="checkbox"/> NO: <input type="checkbox"/>
<b>JOB APPLICANT CHARACTERISTICS FOR WOTC TARGETED GROUP(S) CERTIFICATION</b>		
9. Employment Start Date	10. Starting Wage	11. Job Position (Title) or SOC (Standard Occupation Classification)
<p><b>Directions:</b> Read the following statements carefully and check any of following statements that apply to the job applicant. Provide additional information where requested and as needed for targeted group eligibility determination.</p>		
<p><b>12. Qualified IV-A Recipient</b> Check here if the job applicant is a Qualified IV-A Recipient <input type="checkbox"/></p> <p>If the job applicant is a member of a family receiving Temporary Assistance for Needy Families (TANF), enter the name of the <b>primary benefits recipient:</b> _____, and the <b>city and state(s)</b> where benefits were received: _____</p>		
<p><b>13. Qualified Veteran</b> Check here if the job applicant is a veteran of the U.S. Armed Forces <input type="checkbox"/></p> <p>If the job applicant (veteran) is a member of a family receiving Supplemental Nutrition Assistance Program (SNAP) benefits, enter the name of the <b>primary benefits recipient:</b> _____, and the <b>city and state(s)</b> where benefits were received: _____.</p> <p><i>Note: Additional information may be requested to determine the job applicant's qualified veteran eligibility, such as proof of being entitled to compensation for a service-connected disability or having aggregate periods of unemployment.</i></p>		
<p><b>14. Qualified Ex-Felon</b> Check here if the job applicant is an Ex-Felon <input type="checkbox"/> Check if the job applicant is in a Work Release Program: <input type="checkbox"/></p> <p>Enter date of felony conviction (mm/dd/yyyy): _____ and release date: _____</p> <p>Federal conviction: <input type="checkbox"/> State conviction: <input type="checkbox"/> List applicable state: _____.</p>		

**15. Designated Community Resident (DCR)**

Check if the job applicant is at least age 18 but not age 40 on the hiring date, and resides in a Rural Renewal County (RRC) or an Empowerment Zone (EZ).

Enter *job applicant's birthday* (mm/dd/yyyy): \_\_\_\_\_

**16. Vocational Rehabilitation Referral**

Check here if the job applicant is a Vocational Rehabilitation (VR) Referral

Applicant was referred by (select one of the following): **Rehabilitation agency approved by the state;**

**Employment Network under the Ticket to Work Program; Department of Veterans Affairs**

**17. Qualified Summer Youth Employee**

Check here if the job applicant is a Qualified Summer Youth Employee

Enter the *job applicant's birthday* (mm/dd/yyyy): \_\_\_\_\_

**18. Qualified Supplemental Nutrition Assistance Program (SNAP) Recipient**

Check here if the job applicant is a Qualified SNAP (Food Stamps) Recipient

Enter *job applicant's birthday* (mm/dd/yyyy): \_\_\_\_\_

Enter the name of the *primary benefits recipient*: \_\_\_\_\_, and the *city and state(s)* where benefits were received: \_\_\_\_\_.

**19. Qualified Supplemental Security Income (SSI) Recipient**

Check here if the job applicant received or is receiving Supplemental Security Income (SSI)

**20. Long-Term Family Assistance Recipient**

Check here if the job applicant is a Long-term Family Assistance (long-term TANF) recipient

Enter name of the *primary benefits recipient*: \_\_\_\_\_, and the *city and state(s)* where benefits were received: \_\_\_\_\_.

**21. Qualified Long-Term Unemployment Recipient**

Check here if the job applicant is a qualified long-term unemployment recipient (LTUR)

Enter *city and state(s)* where UI claim records / UI wage records were filed: \_\_\_\_\_.

**22. Sources used to document eligibility.** List all supporting documentation submitted to SWA. Indicate next to each document listed whether it is attached (A) or forthcoming (F). **SWA Staff:** List all supporting documentation used in determining targeted group eligibility for the applicant. Enter your initials and date when the 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 23.(b) for who signs this signature block)

**23.(b)** Indicate who signed this form:

- Employer,  Employer's Preparer,
- SWA / Participating Agency,
- Job Applicant,
- Parent/Guardian (if job applicant is a minor)

**24. Signature Date:**

**INSTRUCTIONS FOR COMPLETING THE INDIVIDUAL CHARACTERISTICS FORM (ICF), ETA 9061.** This form must be used together with IRS Form 8850 to help state workforce agencies (SWAs) determine eligibility for the Work Opportunity Tax Credit (WOTC). The form may be completed, on behalf of the job applicant, by: 1) the employer or employer's representative, 2) the applicant directly (if a minor, the parent or guardian must sign the form), or 3) a participating agency, and signed by the individual completing the form. This form is required to be used, without modification, by all employers (or their representatives) seeking WOTC certification. Eligibility requirements for each [targeted group is available on the IRS.gov website](#). Additionally, information on [how to submit certification requests, including WOTC Processing Forms](#).

Box 1 and 2. **State Workforce Agency (SWA) or Participating Agency.** For agency use only.

Box 3 - 5. **Employer Information.** Enter the name, address including ZIP code, telephone number, and employer identification number (EIN) of the employer requesting WOTC certification. Note: The EIN number must be a tax-identification number that is registered with the state (where the business is located), so the SWA can establish an employer-employee relationship where wages are paid (and federal taxes deducted). Do not enter information pertaining to the employer's representative, if any.

Box 6 - 11. **Applicant Information.** Enter the applicant's full name and social security number as they appear on the applicant's social security card. For job title (position), enter the job applicant's job title or the corresponding standard occupation classification (SOC). In Box 8, indicate whether the job applicant previously worked for the employer. This information will help the SWA to determine if the job applicant is a first-time, qualifying member of a WOTC targeted group(s). For additional information about non-qualifying rehires see 26 U.S.C. §51(i)(2).

Box 12 - 21. **Applicant Characteristics.** Read statements carefully, check any boxes that apply, and provide additional information where requested. Eligibility requirements for each [targeted group is available on the IRS.gov website](#).

Box 22. **Sources to Document Eligibility.** Employers and SWAs use this box to list the sources used to verify target group eligibility. Indicate in parentheses next to each document listed whether it is attached (A) or forthcoming (F). SWAs should follow this notation with their initials and the date the eligibility determination was completed. Some examples of acceptable documentation are provided below.

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**Examples of Documentary Evidence and Collateral Contacts. Employers:** You may check with your SWA to find out what other sources you can use to verify targeted group eligibility. (You are encouraged to provide copies of documentation for each checked box).

#### **QUESTIONS 12, 18 & 20**

- TANF/SNAP (Food Stamp) Benefit History or Case Number Identifier
- Signed statement from Authorized Individual with a specific description of the months benefits that were received.

#### **QUESTION 13**

- DD-214 or Discharge Papers
- Reserve Unit Contacts
- Letter of Separation or other agency documents issued only by the Department of Veterans Affairs (DVA) on DVA Letterhead certifying the Veteran has a service-connected disability and signed by the individual who verified this information.
- UI Claims Records or UI Wage Records (for unemployed veteran sub-categories)

#### **QUESTION 14**

- Parole Officer's Name or Statement
- Correction Institution Records
- Court Records Extracts

#### **QUESTIONS 15 & 17**

- Birth Certificate or Copy of Hospital Record
- Driver's License
- School I.D. Card<sup>1</sup>
- Work Permit<sup>1</sup>
- Federal/State/Local Gov't I.D.  
To determine if a Designated Community Resident lives in a Rural Renewal County, visit the US Postal Service website: [www.usps.com](http://www.usps.com). Click on Find Zip Code; Enter & Submit Address/Zip Code; Click on Mailing Industry Information; Download and Print the Information, then compare the county of the address to the list in the Instructions to IRS 8850 Form. For additional information, see the Instructions for the [IRS Form 8850 and the Empowerment Zone \(EZ\) Locator Tool](#), available on the dol.gov website.

#### **QUESTION 16**

- Vocational Rehabilitation Agency Contact

- Veterans Administration for Disabled Veterans
- Signed letter of separation or related document from authorized Individual on DVA letterhead or agency stamp with specific description of months benefits were received.

**QUESTION 19**

- SSI Record or Authorization / Evidence of SSI Benefits
- SSI Contact
- For SWAs: To determine eligibility for SSI and/or TTW Ticket Holders, send verification requests to the USDOL designated agency contact.

**QUESTION 21**

- Unemployment Insurance (UI) Wage Records
- UI Claims Records
- Self-Attestation Form, ETA Form 9175

**BOX 22**

- List all sources used and provided to the SWA to document targeted group eligibility. **SWA Staff:** List all documentation used to determine/verify eligibility in the targeted group(s) requested by the employer/representative, to reach the final determination.

**Note:**

1. Where a Federal/State/Local Gov't., School I.D. Card, or Work Permit does not contain age or birth date, another valid document must be obtained to verify an individual's age.
2. ESPL No. 05-98, dated 3/18/98, officially rescinded the authority to use Form I-9 as proof of age and residence. **Therefore, the I-9 is no longer a valid piece of documentary evidence.**

Box 23 (a). **Signature. The person who completes the form signs the signature block.**

Box 23 (b). **Signature Options.** (a) Employer or their Authorized Representative, (b) SWA staff, (c) Participating Agency staff, or (d) Applicant (If applicant is minor, the parent or guardian must sign).

Box 24. **Date.** Enter the month, day and year when the form was completed.

**Note:** An employer's authorized representative can be verified through an executed *Employer Representative Authorization Form* (ETA Form 9198). The representative is able to facilitate WOTC activities, which includes but is not limited to:

- Completing, signing and submitting WOTC processing forms;
- Requesting status application updates;
- Providing clarifying information, including supporting documentation;
- Receiving copies of notices and communications; and
- Submitting employer appeals.

Persons are not required to respond to this collection of information unless it displays a currently valid OMB Control Number. Respondent's obligation to reply to these questions is required to obtain and retain benefits per law 104-188. Public reporting burden for this collection of information is estimated to average 20 minutes per response including the time for reading instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing burden to the U.S. Department of Labor, Employment and Training Administration, Division of National Programs, Tools, and Technical Assistance, 200 Constitution Ave., NW, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Project Control No. 1205-0371).

..... ✂ .....  
**(Cut along dotted line and keep in your files)**

**TO: THE JOB APPLICANT OR EMPLOYEE,**

**Privacy Act Statement:** *The Internal Revenue Code of 1986, Section 51, as amended and its enacting legislation, P.L. 104-188, specify that the State Workforce Agencies are the "designated" agencies responsible for administering the WOTC certification procedures of this program. The information you have provided completing this form will be disclosed by your employer to the State Workforce Agency. 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 ABOUT A MEMBER OF YOUR FAMILY, YOU SHOULD PROVIDE HIM/HER A COPY OF THIS NOTICE.*



**Work Opportunity Tax Credit  
LONG-TERM UNEMPLOYMENT RECIPIENT (LTUR)  
SELF-ATTESTATION FORM (SAF)**

**Instructions:** The Self-Attestation Form (SAF) is to be completed, signed, and dated by the applicant / new hire, only. Employers or their authorized representatives should submit the completed SAF along with IRS Form 8850, *Pre-Screening Notice and Certification Request for the Work Opportunity Tax Credit*, or if filed separately, with ETA Form 9061/ETA Form 9062, to the State Workforce Agency (SWA) for each certification request submitted for the Long-Term Unemployment Recipient (LTUR) targeted group.

**Applicant Self-Attestation:** Under penalties of perjury, I declare that the information below is true and correct to the best of my knowledge.

**Applicant's Full Name** (Print: *First, Middle Initial, Last*): \_\_\_\_\_

**Applicant's Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Applicant's Social Security Number:** \_\_\_\_\_ **Date of Birth:**(mm/dd/yyyy)

**Employer's Name:** \_\_\_\_\_

**Employer's Firm/Company Name:** \_\_\_\_\_

**Applicant Instructions:** Please check "√" the statement below if it applies to you and fill in the requested information below.

I declare that I was/am in a period of unemployment that was/is at least 27 consecutive weeks; **and**, for all or part of that unemployment period, I received unemployment compensation under State or Federal law.

State(s) unemployment compensation was received: \_\_\_\_\_

I have been in a period of unemployment since (Enter unemployment start date: mm/dd/yyyy) \_\_\_\_\_

**Privacy Act Notice:**

Section 51 of the Internal Revenue Code of 1986, as amended, and its enacting legislation (P.L. 104-188), specify that the State Workforce Agencies are the "designated" agencies responsible for administering the WOTC certification process. The information you have provided by completing this Form will be disclosed by your employer to the State Workforce Agency. Provision of this information is voluntary; however, the information is required to determine your employer's eligibility for the federal work opportunity tax credit.

**Public Burden Statement:**

Persons are not required to respond to this collection of information unless it displays a currently valid OMB control number. Respondents' obligation to complete this Form is required to obtain or retain benefits (P.L. 111-5). Public reporting burden is estimated to average 10 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of Information. Send comments regarding this burden estimate to the U.S. Department of Labor, Division of National Programs Tools Technical Assistance, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Act – OMB Control No. 1205-0371). Please do not submit completed WOTC processing forms to this address.



**Work Opportunity Tax Credit (WOTC)**  
**ETA Form 9198 Employer Representative Declaration**

**Part I. Authorized Representative(s)**

**Note:** Form 9198 will not be honored for any purpose other than declaring Employer Representative(s) with the State Workforce Agency (SWA) for employer WOTC certification requests.

**1. Employer Information.** Employer must sign and date this form on page 2, Part II, Line 5.

<b>Employer Name and Mailing Address:</b>	<b>Employer Tax Identification Number (EIN):</b>
<b>Employer's Firm/Company Name:</b>	<b>Telephone Number:</b>
	<b>Fax Number:</b>
	<b>Email Address:</b>

*The employer hereby appoints the following person(s) as authorized employer representative(s):*

**2. Representative(s).** Representatives must sign and date the form on page 2, Part II, Line 6.

**Note:** SWAs must send notices and communications to two (2) designated Employer Representatives.

<b>Last Name, First Name:</b>	<b>Company Name:</b>
<b>Company Mailing Address:</b>	<b>Telephone Number:</b>
	<b>Fax Number / Email Address:</b>
<b>Check if to be sent copies of Employer's WOTC notices and communications. -----▶ <input type="checkbox"/></b>	
<b>Last Name, First Name:</b>	<b>Company Name:</b>
<b>Company Mailing Address:</b>	<b>Telephone Number:</b>
	<b>Fax Number / Email Address:</b>
<b>Check if to be sent copies of Employer's WOTC notices and communications. -----▶ <input type="checkbox"/></b>	

*to represent the employer for WOTC purposes and perform the following activities:*

**3. Acts Authorized.** (You are required to acknowledge Line 3, Acts Authorized, with employer initials). I (employer) authorize my representative(s) to facilitate the WOTC certification request process on my behalf. My representative(s) shall have the authority to perform acts I can perform with respect to the WOTC certification process, described below.

- Complete and sign IRS Form 8850, *Pre-Screening Notice and Certification Request for the Work Opportunity Tax Credit*, on behalf of the employer;



- Submission of IRS Form 8850 and ETA Forms 9061/9062/9175 with supporting documentation to the appropriate SWA;
Submitting missing information or documentation that is necessary for a certification request;
Communicate directly with the SWA to provide updates or clarifying information regarding an employer's certification request;
Receiving copies of notices or communications related to an employer's certification request;
Substitute or add representative(s) within the same company.

Initial here to acknowledge acts authorized for representative(s). Employer Initials:
Year(s) or Period(s) (if applicable):

Note: The Employer Authorization designation of Year(s) or Period(s) cannot be retroactive from the signature date of the employer declaration in Part II. Employers may not specify years or periods that have ended, as of the date the Employer signs the authorization (Line 5). The Authorization period listed in Line 3, Acts Authorized, cannot exceed five (5) years and will automatically terminate on the applicable end date, unless revoked or withdrawn earlier by either party.

4. Retention/Revocation of Prior Authorization. The filing of this Employer Representative Declaration Form will not automatically revoke prior authorizations on file with the SWA for the same matters and years or periods covered by this form. If you want to revoke a prior authorization(s), check the box and attach a copy of any (prior) authorization(s) to be revoked.

YOU MUST ATTACH A COPY OF ANY EMPLOYER REPRESENTATIVE DECLARATION YOU WANT TO REVOKE.

Part II. Declaration of Employer and Representative(s) and Signatures

5. Employer Declaration and Signature. I certify I have the legal authority to execute this form as, or on behalf of, the Employer. If signed by an individual other than the Employer specified in Part I., indicate.

Employer Signature Date Printed Name
Relationship to Employer: Self Other: (Signatory Title/Company Name):

6. Representative Declaration and Signature(s). Under penalties of perjury, by my signature below, I declare I am authorized to represent the Employer identified in Part I for the matter(s) specified there.

Representative Signature Date Printed Name
Representative Signature Date Printed Name

IF NOT COMPLETED, SIGNED, AND DATED, THIS AUTHORIZATION IS INVALID, AND THE SWA WILL RETURN THIS FORM TO THE EMPLOYER.

Work Opportunity Tax Credit (WOTC)



## ETA Form 9198 Employer Representative Declaration

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### General Instructions

#### Purpose of Form

Use Form 9198 to authorize an individual to represent you (employer) for WOTC purposes. Check with your State Workforce Agency (SWA) for information about using a substitute form other than a Form 9198 to authorize an individual to represent you for WOTC purposes. Your authorization of a representative will allow that individual to facilitate your WOTC certification requests, including submitting WOTC processing forms (IRS Form 8850 and ETA Forms 9061/9062/9175), and supporting documentation or information, on behalf of the employer. For the latest information about developments and [instructions related to Form 9198](#).

#### How To File

Submit a copy of the completed form to the SWA where the employer files WOTC certification requests (state where the employer's business is located). You can choose how to submit Form 9198 from the options below. Although electronic and facsimile submission of Form 9198 is permitted, not all states are equipped to accept an electronic or faxed copy of Form 9198. Employers should confirm acceptable submission methods with the SWA prior to form submission. To get the name, address, phone/fax numbers, and email address of the WOTC coordinator for your state, visit the [Department of Labor's WOTC page](#) website at.

**Note:** If you use an electronic signature (see **Electronic Signatures** below), you must submit your Form 9198 online.

- **Online.** Submit your Form 9198 via online portal. *Note: You will need to have a registered account with the SWA's online portal to submit your Form 9198 online. Contact your local SWA to request secure portal access or account.*
- **Fax.** Fax your Form 9198 to the appropriate [fax number registered with the SWA](#).
- **Mail.** Mail your Form 9198 directly to the [SWA via certified U.S. Postal Mail](#).
- **e-mail.** E-mail your Form 9198 directly to the SWA. (Confirm this option is available with the specific [SWA](#)).

#### Electronic Signatures

Forms 9198 with an electronic (e-)signature image or digitized image of a handwritten signature may only be used if the employer's system satisfies the requirements in IRS Ann. 2002-44, 2002-1 C.B. 809. [Guidance on acceptable electronic \(e-\)signature methods is provided in IRS Notice 2012-13, 2012-9 I.R.B. 421](#).

- A typed name that is typed into the signature block;
- A scanned or digitized image of a handwritten signature that is attached to an electronic record;
- A handwritten signature input onto an electronic signature pad; or
- A handwritten signature, mark, or command input on a display screen with a stylus device.

**Note:** If the employer electronically signs Form 9198 in a remote transaction, a third-party submitting Form 9198 to the SWA on behalf of the employer must attest that he or she has authenticated the employer's identity, unless the third party has personal knowledge allowing the third party to authenticate the employer's identity. (For example, through a prior business relationship; a personal relationship, such as an immediate family member; or a similar relationship, such as between an employer and an employee). A remote transaction for an electronic signature occurs when the employer is electronically signing the form, and the third-party submitter isn't physically present with the employer.

#### Authority Granted

Except as specified below or in other ETA guidance, this Employer Representative Declaration Form authorizes the listed representative(s) to perform acts that you can perform with respect to the facilitation of WOTC certification requests, described in the Declaration. Representatives are not authorized to inspect and/or receive the employer's confidential tax information, or to perform any acts (i.e., sign agreements or other documents) not described in the Declaration.

#### Representative Address Change

If the Representative's address has changed, the SWA will not require a new Form 9198 to update the new address. The employer or representative can send a written notification that includes the new contact information and the representative's signature to the same SWA as where the employer filed Form 9198.

#### Revocation of Authorization / Withdrawal of Representative



**Revocation by Employer.** If you (employer) want to revoke a previously executed Employer Representative Declaration, and do not want to name a new representative, you must write "REVOKE" across the top of the first page of this form with a current signature and date below this annotation. You must then submit a copy (by postal mail, fax or online) of the original Declaration with the revocation annotation to the SWA (where the business is located and WOTC certification requests are submitted). If you do not have a copy of the Declaration you want to revoke, you must send the SWA a statement of revocation that indicates the authority of the Declaration is revoked, lists the matters and years/periods, and lists the name and address of each recognized representative whose authority is revoked. You must sign and date this statement. If you are completely revoking authority, write "remove all years/periods" instead of listing the specific matters and years/periods.

**Withdrawal by Representative.** If your representative wants to withdraw from representation, they must write "WITHDRAW" across the top of the first page of the form (Declaration) with a current signature and date below the annotation. Then, they must provide a copy of the original Declaration with the withdrawal annotation to the SWA (where the business is located and original Declaration was submitted) in the same manner described in Revocation by Employer, earlier. If your representative does not have a copy of the Declaration he or she wants to withdraw, he or she must send the SWA a statement of withdrawal that indicates the authority of the Declaration is withdrawn, lists the matters and years/periods, and lists the name, employer identification number (EIN), and address (if known) of the Employer. The representative must sign and date this statement.

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## Specific Instructions

### Part I. Authorized Representative(s)

#### Line 1. Employer Information

Enter the information requested about you (employer). Do not enter information about any other person, except as stated in the specific instructions below. Address information provided on Form 9198 will not change your last known address registered with the SWA. To change your last known address, send a separate written notification that includes the new information to the SWA.

Enter your name, the company/business name, employer identification number (EIN), and your street address or post office box. Do not enter your representative's address or post office box. **Note:** The EIN number must be a tax-identification number that is registered in the SWA (in the state where the employer's business is located and WOTC certification requests are submitted), so that the SWA may verify if a WOTC applicant is a rehire, and establish an employer-employee relationship where wages are paid (and federal taxes deducted) in the state. Employers should verify with the SWA that the appropriate EIN is provided consistently across IRS Form 8850 and ETA Forms 9198 and/or 9061. Do not enter any information pertaining to the employer's representative, if any, in this section.

#### Line 2. Representative(s) Information

Enter the full name and mailing address of the company representing the employer. Use the identical full name on all submissions and correspondence. **You may not designate more than two (2) representatives on Form 9198 (or on a substitute form accepted by the SWA) to receive copies of WOTC notices and communications sent to the employer, unless the SWA allows additional representatives to be sent copies of notices and communications.** If naming more than two representatives, write "See attached for additional representatives" in the space to the right of line 2, and attach an additional page 1 of Form 9198. If you want to authorize your representative(s) to receive copies of notices and communications sent by the SWA, you must check the box provided under the representative's name and address. **Note:** Employers may check with the SWA for the maximum number of employer representatives that can be authorized per company. Do not check the box if you do not want copies of WOTC notices and communications sent to your representative(s).

**Substituting or adding a representative.** Your representative may substitute or add another representative within the same company, unless this Act is prohibited by the employer, as indicated in Line 3, Acts Authorized.

#### Line 3. Acts Authorized

This authorization is for the representative to sign their name on IRS Form 8850 and related ETA processing forms. This is not an authorization for the representative to sign the IRS and/or ETA WOTC forms with the employer's name. This authorization grants authority for the authorized representative(s) to Substitute or add representative(s) within the same company. Representation only applies for the years or periods listed on Line 3, Acts Authorized. The employer's signature date is the effective date of this authorization. You may not list any years or periods that have already ended, as of the date the employer signs the form. Enter the year(s) or period(s) the authorization is valid using the MM/DD/YYYY format. Do not use a general reference such as "All years," or "All periods." The SWA will return any Declaration with a general reference. **Note:** The authorization will automatically terminate five (5) years from the date signed by the Employer, unless revoked or withdrawn earlier by either party.



## Line 4. Retention / Revocation of Prior Authorizations

When the SWA receives this Employer Authorization Declaration Form, it will generally revoke any earlier authorization(s) previously submitted by the Employer for the same matter, unless specified on Line 4. If you do not want to revoke any existing authorizations, check the box on Line 4 and attach a copy of the authorization(s).

## Part II. Declaration of Representative

### Line 5. Employer Declaration and Signature

You must sign and date the Declaration. Digital, electronic, or typed-font signatures must meet the system requirements for electronic signatures defined in IRS Ann. 2002-44, 2002-1 C.B. 809. (See Electronic Signatures, earlier).

### Line 6. Representative Declaration and Signature

The representative must sign and date the Declaration. The representative must handwrite their signature on Form 9198 if the employer will file it on paper or by fax. Digital, electronic, or typed-font signatures must meet the system requirements for electronic signatures defined in IRS Ann. 2002-44, 2002-1 C.B. 809. (See Electronic Signatures, earlier). If the employer will use an electronic signature, the employer representative may also sign Form 9198 electronically.

**Note:** Generally, the employer signs first, granting the authority and then the representative signs, accepting the authority granted. In this situation, for domestic authorizations, the representative must sign within 45 days from the date the employer signed (60 days for authorizations from employers residing abroad). If the representative signs first, the employer does not have a required time limit for signing.

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## Privacy Act and Paperwork Reduction Act Notice.

Form 9198 is provided by the DOL for your convenience and its use is voluntary. If you choose to designate a representative to act on your behalf for WOTC purposes, you must provide the requested information. The SWA will use this information to properly identify you (employer) and your designated representative and determine the extent of the representative's authority. Failure to provide the information requested may delay or prevent honoring your Employer Representative designation.

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. Persons are not required to respond to this collection of information unless it displays a currently valid OMB Control Number. Public reporting burden for this collection of information is estimated to average 30 minutes per response including the time for reading instructions, gathering the information needed, completing and reviewing the form, and submitting the form to the local SWA. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing burden to the U.S. Department of Labor, Employment and Training Administration, Division of National Programs, Tools, and Technical Assistance, 200 Constitution Ave., NW, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Project Control No. 1205-0371).

Do not send Form 9198 to the Department of Labor. Instead, send Form 9198 to the State Workforce Agency (SWA). See **How To File**, earlier.

### **Creating a New Staff Account**

- From the Main Menu select Account Search
- In User Account Search click Create New Staff
- Enter the new employee's information and select each box that applies under User Roles
- Check the Approved box and click save

When the new user logs in the first time they will be prompted to set security questions and create a new password. The account is ready to use.

To make an account inactive, go into the User's Account and un-check "approved". This prevents the user from logging into the account.

See screen shots below.

## Main Menu

Home

Manage Messages

Account Search

Application Entry

Case Search

POA Search

Upload\View Supplemental Docs

Applications Upload Results Log

### [-] Companies

Employers

Consultant

Report

### [-] Printing

Cover Sheets

Certificates

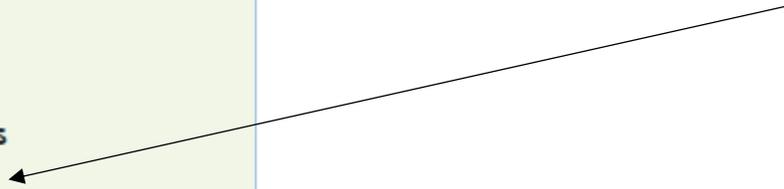
Denials

Needs

Out of State

My Profile

Assign Cases



# User Account Search

[Create New Staff](#) | [Close Page](#)

## Account Search Criteria

User Name:

Last Name:

First Name:

Status:

[Search](#)

[Reset](#)

[Create New Staff](#) | [Close Page](#)

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## User Account Information

[Close Page](#)

### Account Information

User Name: *	<input type="text"/>
First Name: *	<input type="text"/>
Middle Name:	<input type="text"/>
Last Name: *	<input type="text"/>
Phone: *	<input type="text"/>
Phone Extension:	<input type="text"/>
Fax:	<input type="text"/>
E-mail: *	<input type="text"/>

[E-mail To](#)

### Temporary Password

Temporary Password: *	<input type="text"/>
Confirm Password: *	<input type="text"/>

From the Main Menu, select Account Search.

In User Account, search and click Create New Staff.

Enter the new employee's information and select User Roles.

Check the Approved box and click save.

When the new user logs in the first time they will be prompted to set security questions and create a new password.

**Roles \***

- Account Approver
- Administrator
- Case Manager
- Case Manager ReadOnly
- Certifier
- Monitor
- POAManager
- Program Coordinator
- ReportManager
- Staff

**Account Status**

Approved

Locked Out

Notes:

Save

Close

[Close Page](#)

Tax Credit Program Unit  
 1100 N. Eutaw Street, Room 203 Baltimore, Maryland 21201

Date: \_\_\_\_\_ Forms Holder: \_\_\_\_\_ Case: \_\_\_\_\_  
 To: \_\_\_\_\_ From: **MD WOTC Program Coordinator**  
 Fax: \_\_\_\_\_ Fax: 410-767-2060

Applicant Name	SSN	Hire Date	Date of Birth
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*Please Provide*

The Tax Credit Program Unit has received an IRS Form 8850 and ETA Form 9061 for the subject individual. Information provided by an employer or consultant indicates that this individual received benefits/services in your state. **Please complete the section(s) below which are marked with an "X"**. Sign and return this form to the address or fax number provided above. If you have questions, please call 410-767-2047. Thank you for your assistance.

Please circle the months in which benefits were received.

**Target Group A (AFDC/TANF) and/or**  **Target Group I (LTFAR)**

2005:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
2006:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
2007:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
2008:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
2009:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
2010:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
2011:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
2012:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
2013:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
2014:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
2015:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
2016:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
2017:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
2018:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
2019:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
2020:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC

Is this individual no longer eligible for benefits due to federal or state time limits? **YES**  **NO**

**Target Group G (Food Stamps) and/or**  **Target Group 2Ba (Veteran)**

2011:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
2012:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
2013:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
2014:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
2015:	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC

At the time of hire, was this individual an ABAWD who ceased to be eligible for benefits due to failure to comply with the work requirements of the food stamp program? **YES**  **NO**  **UNABLE TO VERIFY**

**Signature of Individual Completing Form:** \_\_\_\_\_

Notice: The information contained in this facsimile is confidential and intended only for the use of the individual named above. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this facsimile is strictly prohibited. If you have received this facsimile in error, please notify this office by calling 410-767-2047. Thank you.



**Employer Certification  
Work Opportunity Tax Credit  
CERTIFICATE**

**Certifying Agency**

MD Labor  
1100 N. Eutaw Street, Room 203  
Baltimore, Maryland 21201  
410-767-2047

**Target Group**

**Part A. Employer**

**Employer Name and Address**

**FEIN:**

**Employer Consultant**

**Part B. Employee**

**Employee Name and  
Address**

**SSN:**

**Start Date:**

**Part C. Certification**

I hereby certify that the individual named above meets the eligibility criteria of Sections 51, 51A and/or 52 of the Internal Revenue Code.

Certifying Officer

Certifying Officer Signature

Date Completed / Issued

**Employers**

Before you can claim the WOTC, your new hire(s) must work the required number of hours to meet the Minimum Employment or Retention Period. *Two-Tier Employment Retention Period* refers to the minimum number of hours an employer must retain a WOTC hire to get the credit. Under *Tier 1*, before claiming the tax credit, employers must employ the WOTC eligible for at least 120 hours but less than 400 hours to qualify for a credit of 25 percent of up to \$6,000 in wages for a maximum credit of \$1,500. Under *Tier 2*, employers must employ the WOTC eligible for at least 400 hours or more to qualify for a credit of 40 percent of up to \$6,000 in wages for a maximum credit of \$2,400. The tax credit is calculated using the actual wages paid or incurred. Two target groups have different formulas to calculate the allowable hours and wages per hour. Visit IRS's website at [www.irs.gov](http://www.irs.gov) for additional information on this and other requirements.

The **VOW to Hire Heroes Act of 2011** (P.L. 112-56) extends and amends the current veteran group, creates two additional categories of unemployed veterans in Section 51 of the Internal Revenue Code, and makes the WOTC available to qualified tax-exempt organizations in Section 52. The VOW Act grants the WOTC to employers that hire certain qualified veterans who begin employment on or after November 22, 2011, and before January 1, 2013. *This Act did not extend the non-veteran WOTC target groups, which expired on December 31, 2011.* All non-veteran WOTC requests submitted will be held (not processed) until such time that the non-veteran target groups are reauthorized. Non-veteran target groups are listed at [www.dllr.state.md.us/employment/wotc.shtml](http://www.dllr.state.md.us/employment/wotc.shtml); under Applying for WOTC, select Eligible New Hires.

For more information on filing certification requests and veterans' eligibility requirements, visit WOTC's national website at [www.doleta.gov/business/incentives/opptax/forms.cfm](http://www.doleta.gov/business/incentives/opptax/forms.cfm) and obtain an e-copy of *TEGL No. 25-15*, a brochure on "WOTC and Veterans" and a *Fact Sheet* on the provisions of the VOW Act. Employers can visit [www.irs.gov](http://www.irs.gov) to obtain e-copies of *IRS's Notice 2012-13* and the *IRS Form 8850 (Rev March 2016) and Instructions*.

**Note:** Falsification of data to obtain this Certification is a FEDERAL CRIME in violation of 18 USC 1001. Falsification of work or concealment of information is PUNISHABLE by a fine or imprisonment.



**Work Opportunity Tax Credit  
Conditional Certification Form (CC)**

<b>INSTRUCTIONS FORM EMPLOYERS:</b>		
<p>➤ This form must be accompanied by IRS Form 8850. If you do not have IRS Form 8850, download it from <a href="https://www.irs.gov">https://www.irs.gov</a>.</p> <p>➤ Be sure to complete Part II of this Form and IRS 8850. Sign and date both Forms BEFORE sending them to the State Workforce Agency (SWA) within 28 days after the new hire's employment start date. See reverse side for additional Form instructions.</p>		
<b>PARTICIPATING AGENCY / STATE WORKFORCE AGENCY (SWA) INFORMATION:</b>		
<b>1. INITIATING AGENCY CODE:</b> _____ <i>(For Agency Use Only)</i>	<b>2. CONTROL NO. (For Agency Use Only):</b> _____  <b>Check "✓" One:</b> ___ SWA ___ Participating Agency	<b>3. DATE COMPLETED:</b> <i>(mm/dd/yyyy)</i>  _____
<b>4. SWA'S NAME / MAILING ADDRESS:</b>	<b>5. TELEPHONE NUMBER:</b>	<b>6. AUTHORIZED SIGNATURE:</b> <i>(Agency / SWA Official)</i>  _____
<b>PART I. APPLICANT'S INFORMATION AND CONDITIONAL CERTIFICATION (CC):</b>		
<b>7. NAME OF APPLICANT</b> <i>(Last, First, Middle)</i>	<b>8. APPLICANT'S ADDRESS (Include Street, City, State, Zip Code) AND TELEPHONE NUMBER:</b>	<b>9. APPLICANT'S SOCIAL SECURITY NUMBER</b>
<b>10. ENTER TARGETED GROUP CODE NO. / TARGETED GROUP NAME</b> <i>(for the applicant seeking certification):</i>  _____	<b>11. QUALIFIED VETERAN TARGETED GROUP CODES (Please Check "✓" One):</b> <input type="checkbox"/> 2Ba. Veteran receiving SNAP benefits <input type="checkbox"/> 2Bb. Disabled Veteran <input type="checkbox"/> 2Bc. Disabled Veteran unemployed for 6 months <input type="checkbox"/> 2Bd. Veteran unemployed for 4 weeks but less than 6 months <input type="checkbox"/> 2Be. Veteran unemployed for 6 months	
<b>12. FOR EX-FELON TARGETED GROUP:</b> <b>a. State or Federal Conviction:</b> _____; <b>b. Conviction Date:</b> _____ <b>c. Release Date:</b> _____ <b>d. Ex-felon's Corrections ID No. :</b> _____	<b>13. FOR SUMMER YOUTH EMPLOYEE TARGETED GROUP:</b> <div style="border: 1px solid black; width: 150px; height: 20px; margin: 5px auto;"></div> <p>The job applicant may be eligible for WOTC certification. If the individual is not employed before the date in the box above (enter MM/DD/YYYY), this eligibility determination is subject to review.</p>	
<b>14. APPLICANT'S SIGNATURE: _____ DATE: _____</b>		
<p><b>Note to Employers:</b> In the event that you hire this individual, you should request the necessary Certification from the SWA for you to claim the Work Opportunity Credit. Complete, sign, and submit this Form together with IRS Form 8850 to the SWA in which your business is located. IRS Form 8850 must be submitted to the SWA within 28 calendar days of the new hire's start date to meet timely filing requirement. If all statutory targeted group eligibility and timely filing requirements have been met for your certification request, the SWA will issue you an <i>Employer Certification</i>.</p>		
<p><b>PART II. EMPLOYER DECLARATION:</b> I hereby declare that the above-named applicant is or will be employed by the date provided below in box 16. Falsification of data on this Form is a FEDERAL CRIME in violation of 18 USC 1001. Falsification of work or concealment of information is PUNISHABLE by a fine or imprisonment.</p>		
<b>15. NAME OF FIRM/COMPANY AND FIRM'S MAILING ADDRESS:</b>	<b>16. APPLICANT'S EMPLOYMENT START DATE (MM/DD/YY):</b>  _____	<b>17. POSITON / JOB TITLE:</b>  <b>18. STARTING WAGE:</b> \$ _____ per hr
<p><b>ATTN SWA:</b> Please send an Employer Certification for this employee. This pre-certification is for the purpose of requesting the Work Opportunity Credit under Sec. 51 and 52 of the Internal Revenue Code. Employers are advised that such credit will cease immediately upon notification of any subsequent invalidation/revocation.</p>		
<b>19. EMPLOYER'S NAME:</b>	<b>20. EMPLOYER'S SIGNATURE:</b>	<b>21. DATE: (MM/DD/YY)</b>

**CONDITIONAL CERTIFICATION (CC) ETA FORM 9062.** When a state workforce agency (SWA) or participating agency (PA) determines that a job-ready applicant is *TENTATIVELY ELIGIBLE* as a member of a targeted group under WOTC, the agency shall use this required CC Form, without modification, to show that eligibility pre-determination was made for the applicant. **Note:** The CC serves as an official record of the pre-certification, alerts prospective employers to the availability of the tax credit if the applicant is hired, and provides a means for employers to request a WOTC Employer Certification for the applicant.

**INSTRUCTIONS FOR COMPLETING ETA FORM 9062, CONDITIONAL CERTIFICATION:**

**BOXES 1 - 6 ARE FOR PARTICIPATING AGENCY / STATE WORKFORCE AGENCY (SWA) USE ONLY.**

- Box 1:** **Initiating Agency Code.** If the CC was issued by a Participating Agency (PA), enter its code. SWAs assign codes to designate each PA and indicate the initiating source for the eligibility determination process. If the eligibility determination was performed by the SWA, enter the SWA's code. Indicate with a check mark "✓" if initiating agency is a PA or SWA.
- Box 2:** **Control Number.** Usually, the PA determines the control number (CN). However, SWAs may, for internal control purposes, develop their own CN system. It may be a case number or some other appropriate designation (e.g., alpha-numeric code), which permits easy filing, certification and retrieval of forms. Enter corresponding CN and indicate with a check mark "✓" whether the source is a PA or a SWA.
- Box 3:** **Date Completed.** Enter the month, day, year in which the eligibility determination was completed
- Box 4:** **SWA's Name and Address.** If known, enter or stamp the name and address, including zip code, of the State Workforce Agency (SWA) responsible for processing certification requests for the employer indicated in Box 15. Leave blank if SWA's name and address is unknown.
- Box 5:** **Telephone No.** Enter corresponding SWA or PA area code, telephone number and extension, if applicable.
- Box 6:** **Signature.** Enter signature of the authorized conditionally-certifying official.

**PART I. APPLICANT'S INFORMATION AND CONDITIONAL CERTIFICATION (CC):**

- Box 7:** **Name of Applicant.** Enter the individual's/job applicant's full name (i.e., last name, first name and middle initial).
- Box 8:** **Address/Telephone No.** Enter the individual's/applicant's home address, including apartment number and zip code. After address, enter individual's telephone number, including area code.
- Box 9:** **Social Security Number.** Enter the individual's/applicant's Social Security Number, as it appears on their Social Security Card.
- Box 10:** **Targeted Group Code.** Enter the code or name of the pre-certified targeted group. *For targeted group names and eligibility definitions, visit <https://www.irs.gov/businesses/small-businesses-self-employed/work-opportunity-tax-credit#targeted>.*
- Box 11:** **Veteran Targeted Group Codes.** The original targeted group designation for a Qualified Veteran is "B." To facilitate the identification of the different subcategories of qualified veterans created by the VOW to Hire Heroes Act of 2011 (P.L. 112-56), and to ensure a simple, uniform and consistent certification system which can be used by the SWAs nationwide, ETA uses the same alpha-numeric designations for the qualified veteran categories used in ETA Form 9058, *WOTC Report 1*. Each veteran category is preceded by "B" and followed by the alpha-numeric code used in ETA Form 9058. **Enter a check mark "✓" in front of the qualified veteran subgroup for which the applicant is pre-certified.**
- Box 12:** **For Ex-Felon Targeted Group Only.** For items a - d, enter the corresponding information. This information will help the SWA or PA in verifying targeted group eligibility.
- Box 13:** **CC Validity Period (For Summer Youth Employee Targeted Group Only).** This box is to be completed by the SWA or PA). Enter the month/day/year when the Conditional Certification expires. This box does not apply to qualified veterans, nor any other targeted group under Section 51 of the Internal Revenue Code except for Summer Youth Employee applicants.
- Box 14:** **Signature.** Get the (job) applicant's signature. If the applicant is a minor, the parent or guardian must sign. Enter date.

**PART II. EMPLOYER DECLARATION & EMPLOYER INFORMATION:**

- Box 15:** **Name of Company/Firm.** Enter full name of the employing firm (the firm where the employee receives wages from).
- Box 16:** **Employment-Start Date.** Enter the date the employee began or will begin work for the employing firm.
- Box 17:** **Position/Job Title.** Enter the position or job title the employee will hold/was offered employment under.
- Box 18:** **Starting Wage.** Enter the wage or salary which the employee will be paid/was hired under. If not known, enter an estimated hourly wage.

**Box 19:** Employer's Name. Enter your name as the hiring employer.

**Box 20:** Employer's Signature. Affix your electronic or ink signature here.

**Box 21:** Date. Enter month, day and year when you signed this form.

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Persons are not required to respond to this collection of information unless it displays a currently valid OMB Control Number. Respondents' obligation to reply to these questions is required for obtaining the tax credit per P.L. 104-188. Public reporting burden for this collection of information is estimated to average 20 minutes per response, including the time for reading instruction, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden to the U.S. Department of Labor, Employment and Training Administration, Division of National Programs, Tools, and Technical Assistance, 200 Constitution Ave., NW, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371)

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**Privacy Act Statement:** *The Internal Revenue Code of 1986, Section 51, as amended, and its enacting legislation, P.L. 104-188, specify that the State Workforce Agencies are the "designated" agencies responsible for administering the WOTC certification procedures of this program. The information you have provided by completing this form will be disclosed by your employer to the State Workforce Agency. 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 ABOUT A MEMBER OF YOUR FAMILY, YOU SHOULD PROVIDE HIM/HER A COPY OF THIS NOTICE.*

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WORK OPPORTUNITY TAX CREDIT

Original Needs Date:  
Employer:  
Start-to-Work Date:  
EIN:  
New Hire:

Request Date:

Forms Holder:

**Case Number:**

Dear Sir or Madam:

The documentation provided with your ETA Form 9061 for the above referenced new hire was insufficient to verify eligibility for the Work Opportunity Tax Credit. Based on your application, the documentation as indicated below is needed. Please attach supporting documentation to this letter and return to: WOTC, 1100 N. Eutaw Street Room 203, Baltimore MD 21201 or fax to (410)767-2060.

- Proof of Age
- Proof of Address
- Proof of Ex-Felon Status
- Proof of Vocational Rehabilitation Services
- Proof of Ticket-to-Work Participation
- Proof of Veteran Status
- Proof of Veterans Affairs Services
- Proof of Veteran's Service-Connected Disability
- Proof of Supplemental Security Income (SSI)
- Self-Attestation Letter
- Original Power of Attorney or notarized copy of Power of Attorney
- Current IRS Form 8850
- Current ETA Form 9061
- Other (specify): \_\_\_\_\_.

**NOTE: Failure to provide documentary evidence to substantiate eligibility within 90 days of the Request Date of this letter will result in denial of your Work Opportunity Tax Credit request. If you have any questions, please contact the WOTC Tax Credit Program Administrator at (401) 767-2047.**

WORK OPPORTUNITY TAX CREDIT

No current Power of Attorney available

Original Denial Date:

Employer:

Start-to-Work Date:

EIN:

New Hire:

We regret to inform you that your application for a Work Opportunity Tax Credit was denied in accordance with the Internal Revenue Service (IRS) and the U.S. Department of Labor (USDOL) criteria for the reason(s) below.

Reason(s) Denied:

Target Group(s) Submitted:



Initial Appeal Request

Forms Holder:

Case Number:

DynamicPDF

It is your right to appeal this determination. Attach this letter of notification as a cover sheet to request reconsideration, along with any additional documentation, and submit to the email or mailing address listed below. If the reconsideration is negative but you still believe that you are entitled to the tax credit, you have the right to appeal to the USDOL Regional Office and/or the USDOL National Office. The mailing addresses for these offices will be included in the redetermination letter. Acceptable documentation for verification of eligibility is included on Pages 3 & 4 of the ETA Form 9061. If a request for reconsideration is not received within one (1) year from the denial date listed above, or date of this notification (whichever is later), this determination becomes final and the case will be permanently closed. Please retain this letter for your records.

**Email Address for Appeals**  
wotc.dllr@maryland.gov

**Mailing Address for Appeals**  
Attn: WOTC Supervisor  
Division of Workforce Development and  
Adult Learning  
Maryland Department of Labor  
1100 N. Eutaw Street, Room 203  
Baltimore, Maryland 21201

## Case Notes by Target Group

Target Group	Certification	Denial	Needs
A - Assistance to Families with Dependent Children (TANF)	In the notes sections, list the Client ID number from CARES and the months and year that qualify the applicant.	In the notes section, state that there are no eligible benefits.	In the notes section, list the documentation the case needs to continue the certification process.
Ba - Veteran Supplemental Nutrition Assistance Program (SNAP)	In the notes sections, list the Client ID number from CARES and the months and year that qualify the applicant.	In the notes section, state that there are no eligible benefits.	In the notes section, list the documentation the case needs to continue the certification process.
Bb - Veteran Disabled (Discharged)	In the notes section, list the kind of document that was received to verify eligibility.	In the notes section, state that verification documents were not received.	In the notes section, list the documentation the case needs to continue the certification process.
Bc - Veteran Disabled (Unemployed)	In the notes section, list the kind of document that was received to verify eligibility.	In the notes section, state that verification documents were not received.	In the notes section, list the documentation the case needs to continue the certification process.
Bd - Veteran Unemployed for at least 4 Weeks, but less than 6 months	In the notes section, state that there were no wages in at least 6 months in the 1-year period ending on the hiring date.	In the notes section, state that verification documents were not received and/or that the employee does not meet eligibility criteria.	In the notes section, list the documentation the case needs to continue the certification process.
Be - Veteran Unemployed for at least 6 months	In the notes section, state that there were no wages for at least 4 weeks but less than 6 months in the 1 year period ending on the hiring date.	In the notes section, state that verification documents were not received and/or that the employee does not meet eligibility criteria.	In the notes section, list the documentation the case needs to continue the certification process.
C - Ex-Felon	In the notes section, list the kind of document that was received to verify eligibility, i.e. probation and parole, work release form, etc.	In the notes section, state that verification documents were not received.	In the notes section, list the documentation the case needs to continue the certification process.
D - RRC	In the notes section, state that the employee's address is in the Empowerment Zone and list how the age and address was verified, i.e. if it was supporting docs or verified in CARES.	In the notes section, state that verification documents were not received and/or that the employee does not meet eligibility criteria.	In the notes section, list the documentation the case needs to continue the certification process.

E - Vocational Rehabilitation	In the notes section, list the verification source, for example: applicant received Vocational Rehabilitation Services from DORS.	In the notes section, state that documents were not received to verify eligibility.	In the notes section, list the documentation the case needs to continue the certification process.
E - Ticket to Work	In the notes section, list the verification source, for example: applicant received Vocational Rehabilitation Services from DORS.	In the notes section, state that documents were not received to verify eligibility.	In the notes section, list the documentation the case needs to continue the certification process.
E - Veterans Affairs	In the notes section, list the verification source, for example: applicant received Vocational Rehabilitation Services from DORS.	In the notes section, state that documents were not received to verify eligibility.	In the notes section, list the documentation the case needs to continue the certification process.
F - Summer Youth	List that the employee meets age criteria, was hired AND is only employed between May 1 and September 15, and resides in an Empowerment Zone (EZ), enterprise community, or renewal community.	In the notes section, state that verification documents were not received and/or that the employee does not meet eligibility criteria.	In the notes section, list the documentation the case needs to continue the certification process.
G - Supplemental Nutrition Assistance Program (SNAP)	In the notes section, list the Client ID number from CARES and the months and year that qualify the applicant.	In the notes section, state that there are no eligible benefits.	In the notes section, list the documentation the case needs to continue the certification process.
H - Supplemental Security Income	In the notes section, list the Client ID number from CARES and the months and year that qualify the applicant if the verification came from SSI type eligible from for group H per Maximus.	In the notes section, state that there are no eligible benefits per Maximus.	In the notes section, list the documentation the case needs to continue the certification process.
I - Long Term Family Assistance Recipient (LTFAR)	In the notes section, list the Client ID number from CARES and the months and year that qualify the applicant.	In the notes section, state that there are no eligible benefits.	In the notes section, list the documentation the case needs to continue the certification process.
L - Qualified Long-Term Unemployment Recipient (LTUR)	In the notes section, state that the employee was unemployed 27 weeks prior to hire date and received UI benefits during that period.	In the notes section, state that there are no eligible benefits and/or that the employee was not unemployed at least 27 weeks on the day before they were hired.	In the notes section, list the documentation the case needs to continue the certification process.



**Certification Workload and Characteristics of Certified Individuals**

Work Opportunity Tax Credit - Report No. 1

**U.S. Department of Labor**  
Employment and Training Administration

State:	Quarter Ending:	Persons are not required to respond to this collection of information unless it displays a currently valid OMB control number. Respondents' obligation to reply to these reporting requirements is mandatory (P.L. 104-188). Public reporting burden for this collection is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this information collection, including suggestions for reducing this burden to the U.S. Department of Labor, Employment and Training Administration, Division of National Programs, Tools, & Technical Assistance, 200 Constitution Ave., NW, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371).	OMB Control No. 1205-0371 Expiration Date:
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**PART I. CERTIFICATION WORKLOAD**

CERTIFICATION REQUESTS (System Inputs)				CERTIFICATION REQUESTS (System Outputs)			
A) Incomplete Requests	B) Requests Needing Action	C) New Requests	D) Total Requests to Be Processed	E) Certified Requests	F) Denied Requests	G) Incompl	H) Requests Needing Action

**PART II. CHARACTERISTICS OF CERTIFIED INDIVIDUALS**

I) By WOTC Target Group	(a) No. of CCs Resulting in Certifications	(b) No. Certified Individuals	J) By Occupation	(a) No. Certified Individuals	J) By Occupation (Cont.)	(a) No. Certified Individuals	K) By Starting Hourly Wage	(a) No. Certified Individuals
1.IV-A TANF Recipient			Name-Code		Name-Code		1. Under Federal Minimum Wage	
2Ba. Veteran Receiving SNAP benefits (V)			1. Management Occupations – 11		12. Protective Services – 33		2. \$7.25 - \$8.25	
2Bb. Disabled Veteran (DV)			2. Business & Financial Operations – 13		13. Food Preparation & Serving – 35		3. \$8.26 – \$8.99	
2Bc. DV Unemployed for 6 months					14. Bldg. & Grounds Cleaning & Maintenance – 37			
2Bd. V Unemployed for 4 weeks			3. Computer & Mathematical – 15		15. Personal Care & Service - 39		4. \$9.00 - \$9.99	
2Be. V Unemployed for 6 months			4. Architecture & Engineering – 17		16. Sales & Related Occupations – 41		5. \$10.00 – Higher	
3. Ex-Felon			5. Life, Physical & Social Sciences – 19		17. Office/Administrative Support – 43		6. TOTAL (For Qtr.)	
4. Summer Youth			6. Community & Social Services – 21		18. Farming, Fishing & Forestry – 45			
5. Designated Community Resident			7. Legal Occupations – 23		19. Construction & Extraction – 47			
6a. Voc. Rehab Referral			8. Education, Training, & Library – 25		20. Installation/Maintenance/Repair- 49			
6b. Ticket Holder			9. Arts, Design, Entertainment, Sports/Media Occupations – 27		21. Production Occupations – 51			
7. SNAP Recipient			10. Healthcare Practitioner & Technical – 29		22. Transportation & Material Moving Production Occupations – 53			
8. SSI Recipient			11. Healthcare Support Occupations – 31		23. Military Specific Occupations – 55			
9. Long-term TANF								
10. LTUR								
11. TOTAL (For Qtr.)								
12. TOTAL (YTD)								
24. Name and Title of Responsible Official:		25. Signature Title:		26. Date Signed:		27. Total (For Qtr.)		

***Instructions for Preparing ETA Form 9058, Report 1 –“Certification Workload and Characteristics of Certified Individuals,” Work Opportunity Tax Credit Report***

**Introduction.** Part I. of this report clarifies and simplifies data reported on certifications issued and provides state workforce agencies' (SWAs) workload numbers during each reporting quarter. Part II., continues to collect data on selected characteristics of certified individuals.

**Form Updates.** The Protecting Americans from Tax Hikes Act of 2015 introduced a new WOTC target group, the Long-term Unemployment Recipient (LTUR), see Box 10.

**Background.** The purpose of ETA Form 9058 is to provide SWAs with a standardized e-reporting format, which accurately reflects program activity levels and outcomes under the Work Opportunity Tax Credit (WOTC). It is important for SWAs to maintain programmatic reporting procedures that account for each tax request (IRS Form 8850) received and its subsequent outcome (issuance of a tax certification or denial). A properly completed ETA Form 9058 accurately reflects program use and the level of any programmatic backlog that may exist. To ensure that the WOTC Program can be evaluated accurately at the national level, it is critical that all SWAs report in a standardized manner using the web-based Enterprise Business Service System (EBSS) Tax Credit Reporting System (TCRS).

## **INSTRUCTIONS FOR COMPLETING THIS FORM:**

**State.** Enter the name of the state submitting ETA Form 9058.

**Quarter Ending Period.** Enter ending date of the quarter for the reported program data.

**Part I. "Certification Workload."** SWAs must identify from Part I, Item F on the previous reporting quarter's ETA Form 9058 the number of requests (IRS Form 8850s) determined to be incomplete or Needing Action, as defined below:

(A) **Number of Requests Incomplete.** Enter the total number of requests (IRS Form 8850s) received by the SWA prior to the beginning of the current report period, but for which no applicant eligibility determination action (excluding the 48-hour review) was taken. This total is to be entered into Part I, Item (A) of ETA Form 9058.

(B) **Number of Requests Needing Action.** Enter the total number of requests (IRS Form 8850s) received by the SWA prior to the beginning of the current report, but for which no review and total is to be entered into Part I, Item (B) of recently revised ETA Form 9058.

(C) **New Requests.** Enter the total number of requests (IRS Form 8850s) received by the SWA during the current reporting quarter. Some states may have received requests (IRS Form 8850s) that were not previously recorded and/or reported on any prior quarterly report ETA 9058 for various reasons. It is Important for the SWA to report all requests (IRS Form 8850s) received. Therefore, any request received outside of the current reporting quarter, which has not previously been reported, should be included with the number of requests received during the current reporting period. That total should be entered as the number of "New Requests". This total is to be entered into Part I, Item (C) of ETA Form 9058.

(D) **Total Requests to Be Processed.** Enter the sum of Items A, B & C. This total represents the number of requests (IRS Form 8850s) received by the SWA, which are available to be processed. This total is to be entered under Part I, Item (D) of ETA Form 9058. **Note.** A denial is a certification request (IRS Form 8850) determined by the SWA to be ineligible for the WOTC.

(E) **Requests Certified.** Enter the total number of WOTC certifications issued during the current report period.

(F) **Requests Denied.** Enter the total number of requests (IRS Form 8850s) denied by the SWA during the current report period.

**Note.** A denial is a request (IRS Form 8850) determined by the SWA to be ineligible for the WOTC.

(G) **Number of Requests Incomplete.** Enter the total number of requests (IRS Form 8850s) received and reviewed by the SWA, but which the SWA could neither approve nor deny due to such things as, but not limited to, the need for additional eligibility documentation for which the SWA has made a formal request to the employer, authorized tax consultant, or other third party entity, ETA Form 9061 not submitted, etc.

**Note.** This number will also be entered in Part 1, Item A. of the subsequent quarterly report ETA Form 9058.

(H) **Number of Requests Needing Action.** Enter the number of requests (IRS Form 8850s) received by the SWA but for which no review and/or action has yet been taken to determine applicant eligibility.

**Note.** This value will also be entered in Part I, Item B. of the subsequent quarterly report ETA Form 9058. Part I, Item H is the sum of Item D, minus Item E, minus Item F, minus Item G.

### **Part I. Completion Formula:**

$(A+B + C) = D$  and

$D - (E + F + G) = H$  Same as: Items  $(A+B+C) = D$  and  $(D-E-F-G) = H$

### **Part II. "Characteristics of Certified Individuals by Tax Credit." This part is divided into three sections (Section I, Section J, and Section K).**

Section I reflects the number of requests (IRS Form 8850s) certified by the SWA during the current report period **by WOTC target groups**. Section J reflects the number of requests (IRS Form 8850s) certified by the SWA during the current report period **by occupation**. Section K reflects the number of requests (IRS Form 8850s) certified by the SWA during the current report period **by starting hourly wage**.

## **Section I.**

**Section I, Column (a).** Enter the total number of certifications, issued by the SWAs, by target group, during the current report period, which resulted from the issuance of a conditional certification i.e., ETA Form 9062.

**Section I, Column (b).** Enter the total number of WOTC certifications issued by the SWAs, by target group, during the current report period.

**Section I, Line #1.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for the IV-A TANF group.

**Section I, Line #2Ba.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for Veterans receiving SNAP benefits.

**Section I, Line #2Bb.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for "Disabled Veterans" receiving compensation for a service-connected disability.

**Section I, Line #2Bc.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for Disabled Veterans unemployed for 6 months.

**Section I, Line #2Bd.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for Veterans unemployed for at least 4 weeks but less than 6 months.

**Section I, Line #2Be.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for Veterans unemployed for at least 6 months.

**Section I, Line #3.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for Ex-felons.

**Section I, Line #4.** Enter the total number of WOTC certifications issued by the SWA during the current report period for the Summer Youth group

**Section I, Line #5.** P.L. 110-28 changed the name of the High-Risk Youth to "Designated Community Residents (DCRs)." Enter the total number of WOTC certifications issued by the SWA during the current report period, for DCRs.

**Section I, Line #6a.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for Vocational Rehabilitation Referrals.

**Section I, Line #6b.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for "ticket holders." (e.g., SSDI, or Voc. Rehab – formerly called People with Disabilities).

**Section I, Line #7.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for SNAP (formerly Food Stamps) recipients.

**Section I, Line #8.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for SSI recipients.

**Section I, Line #9.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for "Long-term TANF" Recipients.

**Section I, Line #10.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for "Long-term Unemployment Recipients" (LTURs).

**Section I, Line #11.** Enter the sums of columns (a) and (b) and also the federal program current Quarter (For Qtr.) Totals of columns (a) and (b) for Column I. "By WOTC Target Group;" and for Column J. "By Occupation," Line # 27. Total (For Qtr.) and for Column K. By Starting Hourly Wage" Line # 6 (For Qtr.). **Note.** The first quarterly report of the federal program year (October 1-December 31), the totals of Section I, Line #11 (For Qtr.) and Line #12 (YTD) should be the same. Also, the total (For Qtr.) of Part II, Section I, Line #12, columns (a) & (b) should equal the total entered in Part I. Item E. Certified Requests.

**Section I, Line #12.** After Quarter 1, for all subsequent quarters enter the cumulative federal program Year-to-Date (YTD) totals of columns (a) and (b). (including totals for Column I, Column J, and Column K (right hand side of this form). **Reminder.** The first quarterly report of the federal program year (October 1-December 31), the totals of Section I, Line #11 and Line #12 should be the same.

**Section J.**

**Section J, Column (a).** Enter the total number of WOTC Certifications issued by the SWA during the current report period, By Occupation. **Note:** The total for Section J, Column (a), Line #27 is the sum of the column and must equal the total for Section I, Column (a) & (b) Line # 10.

The occupational data reported in Boxes 1-23 are derived from the job titles reported on ETA Forms 9061 or 9062. To prepare this report, SWAs must use the O\*NET job families of occupations and their two-digit corresponding codes as illustrated in the following table.

O*NET SOC JOB FAMILIES			
Name	Code	Name	Code
Management Occupations	11	Food Preparation & Serving Related	35
Business & Financial Operations	13	Bldg. & Grounds Cleaning & Maintenance	37
Computer & Mathematical Occupations	15	Personal Care & Service	39
Architecture & Engineering	17	Sales & Related Occupations	41
Life, Physical & Social Sciences	19	Office & Administrative Support	43
Community & Social Services	21	Farming, Fishing, Forestry	45
Legal Occupations	23	Construction & Extraction	47
Education, Training, & Library	25	Installation, Maintenance & Repair	49
Arts, Design, Entertainment, Sports and Media Occupations	27	Production Occupations	51
Healthcare Practitioner & Technical	29	Transportation & Material Moving	53
Healthcare Support Occupations	31	Military Specific Occupations	55
Protective Service Occupations	33		

**Section K**

**Section K, Column (a).** Enter the total number of WOTC certifications issued by the SWA during the current report period, "By Starting Hourly Wage." **Note.** The TOTAL (For Qtr.) for Section K, Column (a), Line #6 is the sum of the column for that quarter and must equal the total for Section I, column (b) "Number Certified Individuals," Line #11.

Convert as follows:

<u>Unit of Time</u>	<u>Calculated Hourly Wage</u>
Day	Amount divided by 8
Week	Amount divided by 40
Month	Amount divided by 172

**24. Name and Title of Responsible Official.** Enter the name and title of the authorized signatory official.

**25. Signature.** Enter the signature of the authorized signatory official.

\_\_\_\_\_

<sup>1</sup> According to the Fair Labor Standards Act (FLSA), the federal minimum wage is \$7.25 per hour effective July 24, 2009. **Source:** Wage and Hour Division at the U.S. Department of Labor.



**Work Opportunity Tax Credit**  
(For SWAs' Internal Use Only)

**U.S. Department of Labor**  
Employment and Training Administration

**OMB Control No.** 1205-0371  
**Expiration Date:** March 31, 2023  
2. SOCIAL SECURITY NO.

1. NAME OF INDIVIDUAL	<b>Agency Declaration of Verification Results (ADVR) Worksheet</b>	2. SOCIAL SECURITY NO.
3. EMPLOYER'S NAME, TELEPHONE NO., AND ADDRESS:		

**THE SECTION BELOW IS TO BE COMPLETED BY THE SWA/DLA CERTIFYING AGENCY ONLY.**

4. CERTIFYING AGENCY: (Check one)  CC Issued By: <input type="checkbox"/> Participating Agency or <input type="checkbox"/> SWA	5. DATE CERTIFIED:
6. SOURCES USED TO DOCUMENT ELIGIBILITY:	
7. AUDIT SAMPLE RESULTS (Complete ONLY if selected as part of RANDOM SAMPLE in a quarterly audit)	
<p>a. <input type="checkbox"/> I have reviewed/contacted the source(s) indicated in box 6 above and have confirmed that the certified individual is ELIGIBLE.</p> <p>b. <input type="checkbox"/> I have reviewed/contacted the source(s) indicated in box 6 above and have confirmed that the certified individual is INELIGIBLE for the following reason(s):</p> <p>c. <input type="checkbox"/> I have not been able to establish that the certified individual is INELIGIBLE because:</p>	

**NOTE: Falsification of data on this form is a FEDERAL CRIME in violation of 18 USC 1001. Falsification of work or concealment of information is PUNISHABLE by a FINE or IMPRISONMENT.**

8. NAME AND TITLE OF REVIEWER (Type or Print):	9. SIGNATURE (Certifying Officer)	10. DATE:
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Persons are not required to respond to this collection of information unless it displays a valid OMB Control Number. Respondent's obligation to reply to these requirements is mandatory by P.L. 104-188. Public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reading instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the information. Send comments regarding the burden estimate or any other aspect of this collection of information including suggestions for reducing this burden to the US. Department of Labor, Division of National Programs, Tools and Technical Assistance, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371).

**Privacy Act Statement:** *The Internal Revenue Code of 1986, Section 51, as amended and its enacting legislation, P.L. 104-188, specify that the State Workforce Agencies are the "designated" agencies responsible for administering the WOTC certification procedures of this program. The information you have provided completing this form will be disclosed by your employer to the State Workforce Agency. 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 ABOUT A MEMBER OF YOUR FAMILY, YOU SHOULD PROVIDE HIM/HER A COPY OF THIS NOTICE.*

**Instructions for Completing the Agency Declaration of Verification Results (ADVR) Worksheet, ETA FORM 9065.**

**INSTRUCTIONS FOR COMPLETING THE AGENCY DECLARATION OF VERIFICATION RESULTS (ADVR) FORM.**

- Box 1. Name of Individual.** Enter the full name (last, first and middle initial) of the certified target group member/employee.
- Box 2. Social Security No.** Enter the employee's social security number.
- Box 3. Employer Name, Telephone No., & Address.** Enter employer's name and address including zip code and telephone number.
- Box 4. Certifying Agency.** Enter name of SWA/DLA issuing the Certification. Indicate with a check mark "✓" whether the CC was issued by a Participating Agency or a SWA.
- Box 5. Date Certified.** Enter month, day and year when the Certification was issued.
- Box 6. Documentary Sources.** List and/or describe the documentary evidence or sources of collateral contacts that are attached to the Certification request (IRS 8850) and/or Individual Characteristics Form.
- Box 7. Audit Sample Results.** Indicate with a check mark "✓" if individual is "eligible," "ineligible" or "eligibility cannot be determined" and follow the instructions below.

- a. If review of documentation reveals that the certified individual is eligible, enter a check mark "✓."
- b. If review of documentation reveals that the certified individual is ineligible, explain why, and for Conditional Certifications (CCs) prepare and send the following notices:

**Notification of Invalidation (NOI)** - to the applicant, the SWA/DLA, PA staff, and employer/consultant. The NOI notifies the Participating Agency (PA), applicant, and the employer/consultant to whom applicant was referred to that the Conditional Certification (CC) (ETA Form 9062) is INVALID because of missing or incorrect information/items.

**Notice of Revocation (NOR)** - prepare and send to employer/consultant a newly updated version of a NOR and send a copy to the Regional and National offices, the applicant and the Participating Agency (if involved) and FAX a copy of the Notice of Revocation to the IRS to following new Fax Number:

**Internal Revenue Service**  
**SB/SE Campus Compliance Services**  
**Fax: 1-855-242-6540**

**Note to SWA Coordinator/Reviewer.** If review of documentation reveals that the SWA/DLA has not been able to establish eligibility provide the reason.

**Box 8. Name and Title of Reviewer.** Enter full name and title of authorized staff conducting audit review.

**Box 9. Signature.** Enter signature of authorized reviewer conducting audit.

**Box 10. Date.** Enter month, day and year when audit was conducted.

**Sample Invalidation Notice:** The NOI notifies the Participating Agency (PA), applicant, and the employer/consultant to whom the applicant was referred that the Conditional Certification (CC) (ETA Form 9062) is INVALID because of missing or incorrect information/items.

**Notice of Invalidation (NOI)  
Work Opportunity Tax Credit Certification**

Date: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

The employee referenced below was certified as meeting the eligibility requirements for the Work Opportunity Tax Credit. However, a subsequent review revealed the employee is ineligible for Work Opportunity Tax Credit.

**Employee Name:** \_\_\_\_\_

**Employee SSN:**     .     .     .     .     .     .     .     .  
(Enter last four digits of employee's SSN)

**Employee Address:** \_\_\_\_\_  
\_\_\_\_\_

**Certification #:** \_\_\_\_\_  
.     .     .     .     .     .     .     .

**FEIN# / Company:**

**Start Date:** \_\_\_\_\_

**Target Group:** \_\_\_\_\_

Accordingly, this correspondence is to inform you that the certification is invalidated, effective upon receipt of this notice. A copy of this notice has also been forwarded to the Internal Revenue Service (IRS) for their records.

Sincerely,

Authorized SWA Official's Signature

Printed Name

Title

cc:

**NOTICE OF REVOCATION (NOR)  
Work Opportunity Tax Credit Program**

(Sample Revocation Notice to be sent to Employer and IRS – Return Receipt Requested)

Employer’s Name: \_\_\_\_\_

Federal Employer Identification Number (EIN):   -

Address: \_\_\_\_\_

\_\_\_\_\_

New WOTC Certified Employee’s Name: \_\_\_\_\_

Employee’s Social Security Number (SSN): . . . , . . . , . . . .

(Enter last four digits of employee’s SSN)

Employee’s Address: \_\_\_\_\_

\_\_\_\_\_

On \_\_\_\_\_ the individual identified above was certified as meeting the

(Enter date of certification)

requirements of a member of target group \_\_\_\_\_ for the Work

(Enter target group name)

Opportunity Tax Credit (WOTC) under Section 51 of the Internal Revenue Code. Subsequent review reveals that the certification was incorrect.

Accordingly, the certification is revoked and wages paid by you to the individual after you receive this notification cannot be treated as qualified wages for WOTC purposes, and are therefore not eligible for the tax credit. A copy of this notice is being sent to the Internal Revenue Service.

\_\_\_\_\_  
(Authorized SWA Official’s Signature)

\_\_\_\_\_  
(Date)

cc: Internal Revenue Service

Participating Agency  
Address  
SWA File