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DISCLAIMER

The information provided in this workshop is based on documents available as of October 26, 2021. We have made our best efforts to properly interpret the information. The IRS, DOL, Congress along with Virginia may modify, change or delete any of the procedures. You should always consult your accountant or attorney if you have any questions before you submit any application or select to participate in any program.

**AMERICA'S
SBDC
VIRGINIA
ROANOKE REGION**

The Roanoke Regional Small Business Development Center is funded in part through a cooperative agreement with the U.S. Small Business Administration and supported by America's SBDC, Virginia SBDC, and Mason Enterprise Center

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What is the WOTC?

Created in 1996, the Work Opportunity Tax Credit (WOTC) is an incentive for employers to broaden their job applicant pools and hire from certain groups of people who may need assistance finding jobs

The federal tax credit is available to employers that hire and retain individuals from 10 target groups that have been determined to have "significant barriers to employment"

Program runs through December 31, 2025



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The 10 Targeted Groups



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Targeted Groups

Qualified IV-A Recipient

An individual who is a member of a family receiving assistance under a state plan approved under part A of title IV of the Social Security Act relating to Temporary Assistance for Needy Families (TANF). The assistance must be received for any 9-month period during the 18-month period ending on the hiring date.



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Qualified Veteran

A "qualified veteran" is a veteran who is any of the following:

- A member of a family receiving assistance under the Supplemental Nutrition Assistance Program (SNAP) (food stamps) for at least 3 months period ending on the 12-month period before the hiring date.
- Unemployed for a period totaling at least 4 weeks (whether or not consecutive) but less than 6 months in the 1-year period ending on the hiring date.
- Unemployed for a period totaling at least 6 months (whether or not consecutive) in the 1-year period ending on the hiring date.
- A disabled veteran entitled to compensation for a service-connected disability hired not more than one year after being discharged or released from active duty in the U.S. Armed Forces.
- A disabled veteran entitled to compensation for a service-connected disability who is unemployed for a period totaling at least six months (whether or not consecutive) in the one-year period ending on the hiring date.

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Ex-Felon

A “qualified ex-felon” is a person hired within one year of:

- Being convicted of a felony or
- Being released from prison from the felony



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Designated Community Resident (DCR)

A DCR is an individual who, on the date of hiring

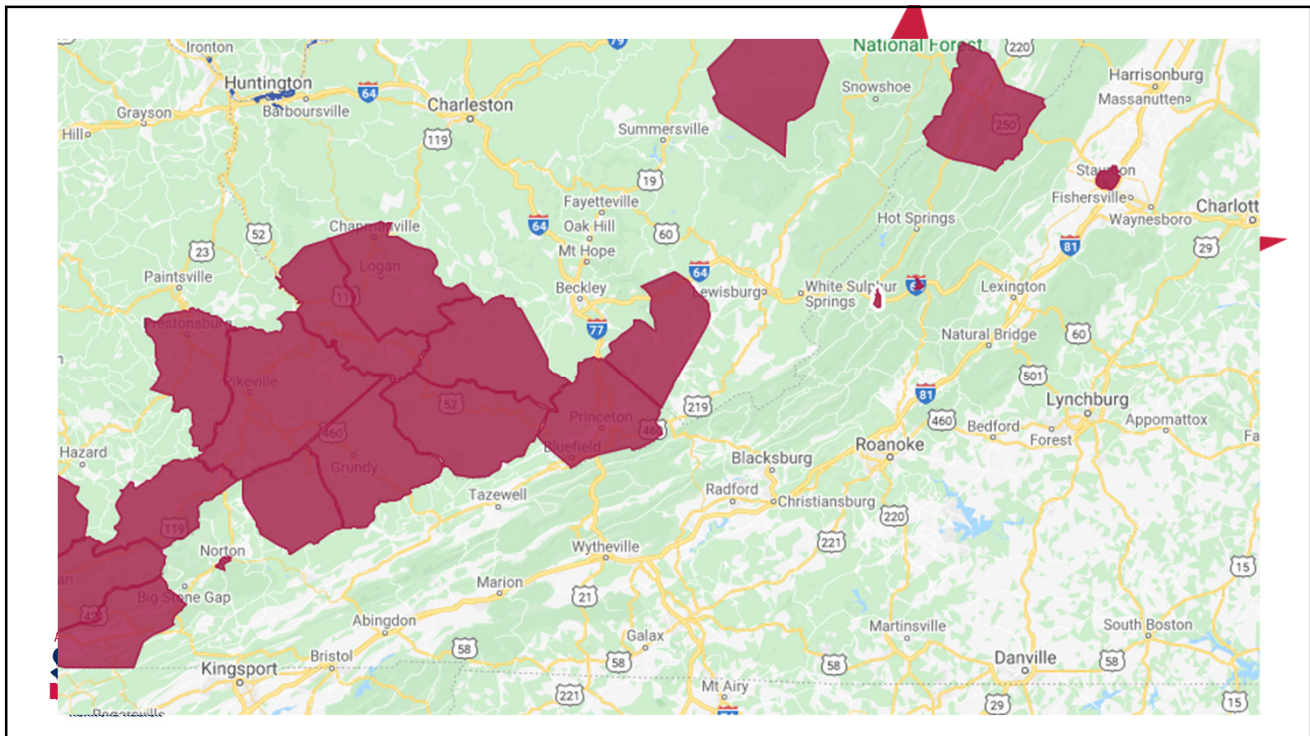
- Is at least 18 years old and under 40,
- Resides within one of the following:
 - An Empowerment zone
 - An Enterprise community
 - A Renewal community
- AND continues to reside at the locations after employment.

https://www.google.com/maps/d/u/0/viewer?mid=1ZTlIfSN-pziGuUCU_Wp906LJtpY&hl=en&ll=42.725550815409235%2C-85.87748711914065&z=5



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Vocational Rehabilitation Referral

A “vocational rehabilitation referral” is a person who has a physical or mental disability and has been referred to the employer while receiving or upon completion of rehabilitative services pursuant to:

- A state plan approved under the Rehabilitation Act of 1973 OR
 - DARS – Division of Rehabilitation Services
 - DBVI – Department for Blind and Vision Impaired
- A Ticket to Work (SSA) program, OR
- A program carried out under the Department of Veteran Affairs.



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Summer Youth Employee

A “qualified summer youth employee” is one who:

- Is at least 16 years old, but under 18 on the date of hire or on May 1, whichever is later, AND
- Is only employed between May 1 and September 15 (was not employed prior to May 1) AND
- Resides in an Empowerment Zone (EZ), enterprise community or renewal community.



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Supplemental Nutrition Assistance Program (SNAP) Recipient

A “qualified SNAP benefits recipient” is an individual who on the date of hire is:

- At least 18 years old and under 40, AND
- A member of a family that received SNAP benefits for:
 - the previous 6 months OR
 - at least 3 of the previous 5 months.



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Supplemental Security Income (SSI) Recipient

An individual is a “qualified SSI recipient” if a month for which this person received SSI benefits is within 60 days of the date this person is hired.



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Long Term Family Assistance Recipient

A “long term family recipient” is an individual who at the time of hiring is a member of a family that meet one of the following conditions:

- Received assistance under an IV-A program for a minimum of the prior 18 consecutive months; OR
- Received assistance for 18 months beginning after 8/5/1997 and it has not been more than 2 years since the end of the earliest of such 18-month period; OR
- Ceased to be eligible for such assistance because a Federal or State law limited the maximum time those payments could be made, and it has been not more than 2 years since the cessation.



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Qualified Long Term Unemployment Recipient

A qualified long-term unemployment recipient is one who has been unemployed for not less than 27 consecutive weeks at the time of hiring and received unemployment compensation during some or all of the unemployment period.



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How much is the credit?



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Amount of Credit

Amount of credit: (see restrictions)

- 40% if employee has worked at least 400 hours
- 25% if employee has worked at least 120 hours

For most targeted groups, the credit is limited to the first \$6,000 in wages.

- Maximum would be \$2,400 if the employee worked at least 400 hours
- Maximum would be \$1,500 if the employee worked at least 120 hours



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Amount of Credit

Tax credit for Service-Disabled veterans and hired within one year of being discharged for a service-connected disability: credit is limited to the first \$12,000 in wages

- Maximum credit of \$4,800 if the employee worked at least 400 hours
- Maximum credit of \$3,000 if the employee worked at least 120 hours



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Amount of Credit

Tax credit for Service-Disabled veterans with at least six months of unemployment within the last 12 months, does not have to be consecutive:

- credit is limited to the first \$24,000 in wages (\$12,000 if worked less than 400 hours)
- Maximum credit of \$9,600 if the employee worked at least 400 hours
- Maximum credit of \$3,000 if the employee worked at least 120 hours



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Amount of Credit

Tax credit for unemployed veterans with at least six months of unemployment within the last 12 months, does not have to be consecutive:

- credit is limited to the first \$14,000 in wages.
- Maximum credit of \$5,600 if the employee worked at least 400 hours
- Maximum credit of \$3,500 if the employee worked at least 120 hours



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Amount of Credit

Tax credit for Long Term Family Assistance Recipient:

- Two-year program
- Credit is limited to 40% of the first \$10,000 in wages in year one
- Credit is limited to 50% of the first \$10,000 of wages in year two
- Must be employed for at least 400 hours to take this credit
- Maximum would be for two years is \$9,000

Tax Credit for Summer Youth Employee:

- Credit is limited to 40% of the first \$3,000
- Must work at least 90 days (May 1 – Sept 15th)



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Work Opportunity Tax Credit Eligibility Desk Aid

Work Opportunity Tax Credit Eligibility Desk Aid

This desk aid highlights the eligibility criteria and examples of documentary evidence for each target group. Additional information on how to file a certification requests and required forms is available at: <https://www.doleta.gov/business/incentives/opptax/how-to-file/>

Eligibility Criteria	Documentary Evidence Examples	Advisories/Guidance
<p>Qualified IV-A Recipient</p> <p>An individual who is a member of a family receiving assistance under a state plan approved under part A of title IV of the Social Security Act relating to Temporary Assistance for Needy Families (TANF).</p> <p>The assistance must be received for any 9 months during the 18-month period ending on the hiring date.</p> <p>Note 1. An IV-A Recipient is, for purposes of the WOTC, a family member who is specifically listed on the TANF grant and receives benefits for the requisite period of time. Only such family members make the employer eligible to receive the credit.</p> <p>Note 2. Medicaid and Medicare are not IV-A benefits.</p> <p>Note 3. HHS's Method for Counting Months - according to the Department of Health, and Human Services, receipt of benefits for as little as one day in a month count as benefits received for the entire month (i.e., 1 day = 1 month). The Department of Labor has adopted HHS's method for verifying eligibility of benefits.</p>	<ul style="list-style-type: none"> • TANF Benefit History or Case Number Identifier • Signed statement from Authorized Individual (e.g., TANF case manager) with a specific description of the months benefits that were received <p>Note 4. Employers/Consultants may check with their SWA to find out what other sources can be used to prove target group eligibility.</p> <p>See ETA Form 9061 for examples of documentary evidence.</p>	<ul style="list-style-type: none"> • Training and Employment Guidance Letter (TEGL) 20-04, March 18, 2005. Revenue Ruling 2003-112 Issued by the Internal Revenue Service (IRS) and Its Relation to the Work Opportunity Tax Credit Program. • Note 5. The revenue ruling affects only the following target groups qualified IV-A recipient, qualified veteran, (Recipient of SNAP benefits) qualified food stamp recipient, and long-term family assistance recipient. Source: TEGL 20-04, page 2 • TEGL 25-15, June 17, 2016. Work Opportunity Tax Credit 2015 Reauthorization. • TEGL 25-15 Change 1, January 11, 2017. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 1. • TEGL 25-15 Change 2, February 16, 2018. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 2. • Internal Revenue Service (IRS) Revenue Ruling 2003-112, Internal Revenue Bulletin 2003-45, November 10, 2003. Eligibility of Family Members Receiving Public Assistance: https://www.irs.gov/irb/2003-45_IRB

EMPLOYMENT AND TRAINING ADMINISTRATION
UNITED STATES DEPARTMENT OF LABOR

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How to Receive Credit



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How to Receive Credit

The credit is limited to the amount of the business income tax liability. If operating as a flow through entity (sole prop, partnership, or S-Corp), then the credit will be taken on the owner(s) personal income tax returns.

Eligible tax-exempt employers can claim the WOTC only against payroll taxes and only for wages paid to members of the Qualified Veteran targeted group.

It's important to note that the same wages used to calculate WOTC cannot be used to calculate other credits, such as the Employee Retention Tax Credit, Employer Paid Family and Medical Leave Credit, other disaster retention credits, or forgivable Paycheck Protection Program loan proceeds,



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Rehires

Federal law prohibits an employer from claiming a tax credit under WOTC for an employee who has worked for that employer prior to the employment hiring date reported on IRS Form 8850. Employers and consultants **must not** submit WOTC certification requests for former employees.



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Steps

- 1) As part of the application process, have **every applicant** review and complete (optional) IRS Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit
- 2) Setup an account with Virginia Employment Commission by going to <https://wotc.vec.virginia.gov/Logon.aspx> account has to be approved.
- 3) When an employee is hired that is in one of the targeted groups, that employee will need to complete ETA form 9061 (Individual Characteristics Form).
- 4) Take the form 9061 and log into your wotc.vec.virginia account you created and enter the employee's information. (this **MUST** be done within 28 days of hiring the employee)
- 5) The VEC will take several weeks to approve the request (or deny it). If you had not heard anything within 2-3 weeks, call for status.

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Steps

- 6) The VEC will send you an Employer Certification (or will be in your account) if the employee is approved.
- 7) You cannot claim credit for the employee until they have worked at least 120 hours, or wait until they have worked 400 hours.
- 8) You will need to take the payroll information for all employees that you are claiming the WOTC, and enter payroll information on IRS form 5884.
- 9) The tax credit will be taken on the business income tax return (if C-Corp) under general business credits.
- 10) If your business is a Sole Proprietorship, Partnership or S-Corporation (LLC, or Corporation) then the credit will be passed along to the owner(s) of the company on their K1 and claimed on their personal tax return.



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Legal Opinion

<https://www.eeoc.gov/laws/guidance/commission-opinion-letter-federal-work-opportunity-tax-credit-form-8850>



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8850
Form 8850 (Rev. March 2014)
Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-1500

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 Privacy Act and Paperwork Reduction Act Notices, see page 2. Cat. No. 228615. Form 8850 (Rev. 3-2014)

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AMERICA'S SBDC VIRGINIA ROANOKE REGION

Work Opportunity Tax Credit Online System

Welcome to the Virginia WOTC Online System

Since its enactment by Congress in 1997, the **Work Opportunity Tax Credit (WOTC) Program** has been integral to the creation of jobs by giving employers a tax credit when they hire qualified individuals who consistently face significant barriers to employment.

This Federal tax credit incentive program enables the new employees to gradually move from economic dependency into self-sufficiency as they earn a steady income and become contributing taxpayers, while participating employers are compensated by reducing their federal income tax liability.

The **Virginia WOTC Online System** is used by private sector businesses ("Employers") and companies who may act as the employer's agent ("Consultants"). The Va WOTC Online System allows these employers and their consultants to enter tax credit applications (and submit the applications, for legal forms holders), track the status of submitted applications, print letters and certifications, and view any power of attorney (POA) that may exist.

How to Get Started
To obtain access to the Virginia WOTC Online System, you must first request an account. When your Account Request is accepted, the options available to you are based on your account type:

- **Employer**
 - Application Entry (enter tax credit applications)
 - Case Search (find employee case records)
 - POA Search (view the POA status between the Employer and a Consultant, if applicable)
 - Printing (print denial letters, needs letters and certificates)
- **Consultant**
 - Application Entry (enter tax credit applications)
 - Bulk Applications (allows the transmission of multiple applications)
 - Case Search (find employee case records)
 - POA Search (view the POA status between Employers and the Consultant)
 - Printing (print denial letters, needs letters and certificates)

For detailed information about the WOTC Program, contact us by calling 804-786-4341, emailing wotc@vec.virginia.gov or visit our website at VEC.WOTC.com.

To view the Department of Labor's Work Opportunity Tax Credit Homepage, click [here](#).

Sign in

User Name:


Password:

Login

[Forgot Password](#) | [Request Account](#)
[Login Tutorial](#)

<https://wotc.vec.virginia.gov/Logon.aspx>


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U.S. Department of Labor
Employment and Training Administration
Individual Characteristics Form (ICF)
Work Opportunity Tax Credit


OMB Control No. 1205-0371
Expiration Date: March 31, 2023

1. Control No. (For Agency use only)	APPLICANT INFORMATION (See instructions on reverse)		2. Date Received (For Agency Use only)
EMPLOYER INFORMATION			
3. Employer Name	4. Employer Address and Telephone	5. Employer Federal ID Number (EIN)	
APPLICANT INFORMATION			
6. Applicant Name (Last, First, MI)	7. Social Security Number	8. Have you worked for this employer before? Yes <input type="checkbox"/> No <input type="checkbox"/> If YES, enter last date of employment: _____	
APPLICANT CHARACTERISTICS FOR WOTC TARGET GROUP CERTIFICATION			
9. Employment Start Date	10. Starting Wage	11. Position	
12. Are you at least age 16, but under age 40? If YES, enter your date of birth: _____ Yes <input type="checkbox"/> No <input type="checkbox"/>			
13. Are you a Veteran of the U.S. Armed Forces? Yes <input type="checkbox"/> No <input type="checkbox"/> If NO, go to Box 14. If YES, are you a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits (Food Stamps) for at least 3 months during the 15 months before you were hired? Yes <input type="checkbox"/> No <input type="checkbox"/> If YES, enter name of primary recipient _____ and city and state where benefits were received _____ OR, are you a veteran entitled to compensation for a service-connected disability? Yes <input type="checkbox"/> No <input type="checkbox"/> If YES, were you discharged or released from active duty within a year before you were hired? Yes <input type="checkbox"/> No <input type="checkbox"/> OR, were you unemployed for a combined period of at least 6 months (whether or not consecutive) during the year before you were hired? Yes <input type="checkbox"/> No <input type="checkbox"/>			
14. Are you a member of a family that received Supplemental Nutrition Assistance Program (SNAP) (formerly Food Stamps) benefits for the 6 months before you were hired? Yes <input type="checkbox"/> No <input type="checkbox"/> OR, received SNAP benefits for at least a 3-month period within the last 5 months But you are no longer receiving them? Yes <input type="checkbox"/> No <input type="checkbox"/> If YES to either question, enter name of primary recipient _____ and city _____ and state where benefits were received _____			
15. Were you referred to an employer by a Vocational Rehabilitation Agency approved by a State? Yes <input type="checkbox"/> No <input type="checkbox"/> OR, by an Employment Network under the Ticket to Work Program? Yes <input type="checkbox"/> No <input type="checkbox"/> OR, by the Department of Veterans Affairs? Yes <input type="checkbox"/> No <input type="checkbox"/>			
16. Are you a member of a family that received TANF assistance for at least the last 18 months? Yes <input type="checkbox"/> No <input type="checkbox"/>			





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Work Opportunity Tax Credit Online System

Main Menu

- [Home](#)
- [Application Entry](#)
- [Case Search](#)
- [POA Search](#)
- [Supplemental Document Upload](#)
- [Printing](#)
 - [Certificates](#)
 - [Denials](#)
 - [Needs](#)
 - [My Profile](#)
 - [My Company](#)

Virginia WOTC Online System

Employers hiring individuals who face barriers to employment (those who participate in specific Federal assistance programs) can realize a significant savings in their Federal tax liability by taking advantage of the Virginia WOTC Program.

The Virginia WOTC Online System provides an efficient means of submitting applications for WOTC certification. The Application Entry process includes entering employee and employer information from the completed and signed IRS Form 8850 and ETA Form 9061.

For help with the Virginia WOTC Online System, email WOTC@vec.virginia.gov

To view the Department of Labor's Work Opportunity Tax Credit Homepage, click [here](#).

Messages and News

Virginia WOTC is excited to announce an enhancement to the Case Search feature. Additional search criteria have been added. A Consultant Column has also been added.

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Employee Information

<< Go to Main Menu

Employee

Post Mark Date *

No Post Mark Date ☐

SSN *

First Name *

Middle Name

Last Name *

Address *

City *

State *

County

ZIP Code *

Date of Birth

Phone

Continue



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Employee Information

<< Go to Main Menu

Employee

Post Mark Date *

No Post Mark Date ☐

SSN *

First Name *

Middle Name

Last Name *

Address *

City *

State *

County

ZIP Code *


Date of Birth

Phone

Continue



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Virginia Employment Commission

Work Opportunity Tax Credit Online System

Main Menu

- Home
- Application Entry
- Case Search
- POA Search
- Supplemental Document Upload
- Printing**
 - Certificates
 - Denials
 - Needs
 - My Profile
 - My Company

Certificates Generation

[Close Page](#)

Certificate Search Criteria

Case Number:

Employee SSN:

Starting Certificate Date:

Ending Certificate Date:

Starting Hire Date:

Ending Hire Date:


Generated Status:

- All ▾

Generate
Reset

[Close Page](#)

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U.S. Department of Labor
Employment and Training Administration

OMB No. 1205-0371
Expiration Date: January 31, 2020

**Employer Certification
Work Opportunity Tax Credit
CERTIFICATE**

Certifying Agency
Virginia Employment Commission
P.O. Box 25441
Richmond, VA 23261-6441
(804) 786-4341

1284173

Target Group
C - Ex-Felon

Part A. Employer

Employer Name and Address

FEIN:

Employer Consultant

Part B. Employee

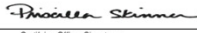
Employee Name and Address

SSN:

Start Date: 8/13/2021

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.

Skinner, Priscilla
Certifying Officer



Certifying Officer Signature

8/20/2021
Date Completed / Issued

Comments to Employers:

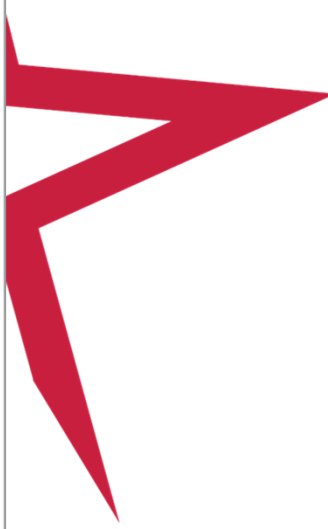
The Protecting Americans from Tax Hikes Act of 2015 retroactively reauthorized current target groups for a 5-year period, January 1, 2015 through December 31, 2019, and extended the Empowerment Zones designations for a two-year period, January 1, 2015 through December 31, 2016. The Act introduced a new target group, Qualified Long-term Unemployment Recipient (LTUR), for new hires that begin to work for an employer on or after January 1, 2016 - December 31, 2019.


For additional information on filing certification requests to the State Workforce Agencies (SWA) and the Long-term Unemployment Recipient eligibility requirements and documentary evidence visit WOTC's national website at www.doleta.gov/wotc and get an e-copy of TEGS No. 25-15. Employers are also encouraged to visit IRS's website at www.irs.gov to obtain e-copies of IRS Notice 2016-22 and the newly revised 2016 IRS Form 8850 and related Instructions.

EMPLOYERS: Before you can claim the WOTC, your new hire must work at least 120 hours or 400 hours or more for you to meet the Minimum Employment or Retention Period. Visit IRS's website at: www.irs.gov for additional information.

Note: More information is available in the instructions for IRS Form 8850 & 5884, Work Opportunity Credit, for tax year 2015.

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.





ETA Form 9053 (Rev. November 2016)

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Form 5884
(Rev. March 2021)
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

► Attach to your tax return.
► Go to www.irs.gov/Form5884 for instructions and the latest information.

OMB No. 1545-0219

Attachment
Sequence No. **884**

Name(s) shown on return _____ Identifying number _____

<p>1 Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.</p>		
<p>a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours \$ _____ × 25% (0.25)</p>	1a	
<p>b Qualified first-year wages of employees who worked for you at least 400 hours \$ _____ × 40% (0.40)</p>	1b	
<p>c Qualified second-year wages of employees certified as long-term family assistance recipients \$ _____ × 50% (0.50)</p>	1c	
<p>2 Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages</p>	2	
<p>3 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)</p>	3	
<p>4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b</p>	4	
<p>5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)</p>	5	
<p>6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b</p>	6	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 135700 Form **5884** (Rev. 3-2021)

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Don't Forget!

Employee Retention Credits

(includes startup companies open after February 15, 2020)

EIDL

Both expire 12/31/2021



The Roanoke Regional Small Business Development Center is funded in part through a cooperative agreement with the U.S. Small Business Administration and supported by America's SBDC, Virginia SBDC, and George Mason University

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LET'S DO THIS!

**WE HELP YOU WITH
BUSINESS SO YOU
CAN GET ON WITH
YOUR BIG IDEAS.**



[RoanokeSmallBusiness.org](https://roanokesmallbusiness.org)



ttanner@roanokesmallbusiness.org
<https://calendly.com/tomtanner>



540-682-2103



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