

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/>

Qualified IV-A Recipient

Eligibility Criteria	Documentary Evidence Examples	Advisories/Guidance
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 months during the 18-month period ending on the hiring date. 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. Note 2. Medicaid and Medicare are not IV-A benefits. 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.	♦ 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 Note 4. Employers/Consultants may check with their SWA to find out what other sources can be used to prove target group eligibility. See ETA Form 9061 for examples of documentary evidence.	♦ 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: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=1696 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: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309 ♦ TEGL 25-15 Change 1, January 11, 2017. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change1: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628 ♦ TEGL 25-15 Change 2, February 16, 2018. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 2: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970 ♦ 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



Qualified Veteran

Eligibility Criteria	Documentary Evidence Examples	Advisories/Guidance
To be considered a veteran, the applicant must: - Have served on active duty (not including training) in the Armed Forces of the United States for a period of more than 180 days, or have discharged or released from active duty for a service-connected disability, and - Not have a period of active duty (not including training) of more than 90 days that ended during the 60-day period ending on the hiring date. A Qualified veteran is any of the following: - A member of a family that has received Supplemental Nutrition Assistance Program (SNAP) benefits (food stamps) for at least a 3-month period during the 15-month period ending on the hiring date. - Unemployed for a period or periods totaling at least 4 weeks (whether or not consecutive) but less than 6 months in the 1-year period ending on the hiring date.	- DD-214 or Discharge Papers - Reserve Unit Contacts Service members Civil Relief Act (SCRA)¹ Bureau of Naval Personnel (BUPERS)² Letter from National Personnel Records Center³ Service-Connected Disability Documentary Examples: - 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. - Veterans Administration for Disabled Veterans See ETA Form 9061 for examples of documentary evidence.	Training and Employment Guidance Letter (TEGL) No. 15-11, January 24, 2012. Work Opportunity Tax Credit (WOTC) Procedural Guidance During Authorization Lapse for Non-veteran WOTC Target Groups: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6787 TEGL 20-04, March 18, 2005. Work Opportunity Tax Credit (WOTC) Procedural Guidance During Authorization Lapse for Non-veteran WOTC Target Groups: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=1696 TEGL 30-11, May 24, 2012. Information and Guidance on the Work Opportunity Tax Credit Provisions Introduced by the Veterans Opportunity to Work (VOW) to Hire Heroes Act of 2011, and IRS Guidance on Submission of Form 8850: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6343 TEGL 4-12, July 31, 2012. Revised Forms for the WOTC Program for Implementation of the Veterans Opportunity to Work to Hire Heroes Act of 2011 (VOW Act) Provisions and Other Program Changes: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9039 TEGL 24-12, May 01, 2013. Reauthorization of the Work Opportunity Tax Credit Program and Continuation of the VOW to Hire Heroes Act Veteran Groups and Provisions: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9742 TEGL 25-15, June 17, 2016. Work Opportunity Tax Credit 2015 Reauthorization: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309

¹ Information about the Service members Civil Relief Act (SCRA) is available at: <https://scra.dmdc.osd.mil/scra/#/home>.

² Bureau of Naval Personnel (BUPERS): <http://www.public.navy.mil/bupers-npc/organization/bupers/Pages/default.aspx>.

³ National Personnel Records Center (NPRC): <https://www.gsa.gov/about-us/regions/welcome-to-the-heartland-region-6/buildings-and-facilities/missouri/national-personnel-records-center>.



Qualified Veteran (Continued)

Eligibility Criteria	Documentary Evidence Examples	Advisories/Guidance
◆ Unemployed for a period or periods totaling at least 6 months (whether or not consecutive) in the 1-year period ending on the hiring date. ◆ Entitled to compensation for a service-connected disability and is hired not more than 1 year after being discharged or released from active duty in the U.S. Armed Forces. ◆ Entitled to compensation for a service-connected disability and was unemployed for a period or periods totaling at least 6 months (whether or not consecutive) in the 1-year period ending on the hiring date. Note: Qualified tax-exempt organizations described in IRC Section 501(c) and exempt from taxation under IRC Section 501(a), may claim the credit for qualified veterans only who begin work on or after December 31, 2014, and before January 1, 2020. For more details, see https://www.irs.gov/businesses/small-businesses-self-employed/work-opportunity-tax-credit .	See column on page 2	◆ TEGL 25-15 Change 1, January 11, 2017. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 1: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628 ◆ TEGL 25-15 Change 2, February 16, 2018. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 2: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970 ◆ IRS Notice 2012-13, February 27, 2012. Work Opportunity Tax Credit; Section 52 – Special Rules; Section 3111(e) – Credit for Employment of Qualified Veterans: https://www.irs.gov/pub/irs-drop/n-12-13.pdf



Qualified Ex-Felon

Eligibility Criteria	Documentary Evidence Examples	Advisories/Guidance
An ex-felon who has been convicted of a felony under any federal or state law, and is hired not more than 1 year after the conviction or release from prison for that felony. Deferred Adjudication. The definition of the Ex-Felon target group has been clarified, in past legislation, to treat an individual as convicted if a State Court places the individual on probation without a finding of guilty...[but only if the court considers this to have been a “conviction,”] (i.e., “deferred adjudication.” For this definition and source, please, see Congressional Record, October 26, 1990, p. H12733). Note 1. Ex-Felons who are participating in a transitional program; e.g., “work release,” are eligible for the WOTC program if they were convicted of a felony and served a jail sentence as defined above. Note 2. Individuals convicted of a felony while in military service may also be eligible under the ex-felon target group. Note 3. For ex-felons serving time in a halfway house as part of their sentence, the “release date” may be one year from the date that they completed their time in the halfway house.	◆ Parole Officer's Name or Statement ◆ Correction Institution Records ◆ Court Records Extracts ◆ Federal Bureau of Prisons (BOP) website ⁴ See ETA Form 9061 for examples of documentary evidence.	◆ TEGL 25-15, June 17, 2016. Work Opportunity Tax Credit 2015 Reauthorization: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309 ◆ TEGL 25-15 Change 1, January 11, 2017. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 1: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628 ◆ TEGL 25-15 Change 2, February 16, 2018. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 2: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970 ◆ The Congressional Record, October 26, 1990, p. H12733 is available here: https://www.gpo.gov/fdsys/granule/GPO-CRECB-1990-pt19/GPO-CRECB-1990-pt19-4/content-detail.html

⁴ Federal Bureau of Prisons (BOP) records contain information about federal inmates released AFTER 1982. Many older records are held by the National Archives Records Administration (NARA), not the BOP and they are in the midst of transferring BOP's pre-1982 inmate records to NARA. As such, users seeking such information are encouraged to direct your inquiry to NARA. For additional information, see https://www.bop.gov/inmateloc/about_records.jsp.



Designated Community Resident

Eligibility Criteria	Documentary Evidence Examples	Advisories/Guidance
An individual who is at least age 18, but not yet age 40, on the hiring date and lives within an empowerment zone⁵ or <u>rural renewal county</u>. Note 1. A rural renewal county is a county in a rural area that lost population during the 5-year periods 1990 through 1994 and 1995 through 1999. For more details, see Instructions for Form 8850, here: https://www.irs.gov/pub/irs-pdf/i8850.pdf. Note 2. Eligibility determination involves verification of the individual's age and location of the principal home, where the individual resides (place of abode). Note 3. Notice 2018-47 explains how a State or local government is deemed to extend the termination date designated in an empowerment zone nomination until December 31, 2017. This notice is issued pursuant to § 1391 of the Internal Revenue Code, as amended by § 40311(a) of the Bipartisan Budget Act of 2018, Pub. L. No. 115-123, 132 Stat. 64 (February 9, 2018) (the "BBA").	To determine if a Designated Community Resident (DCR) lives in a Rural Renewal County (RRC), visit the site: 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 8550 located at https://www.irs.gov/forms-pubs/form-8550-pre-screening-notice-and-certification-request-for-the-work-opportunity-credit. To determine if the DCR lives in an Empowerment Zone, use the Empowerment Zones (EZ) Locator Address Look Lookup tool available on the WOTC site: https://www.doleta.gov/business/incentives/opp_tax/eta_default.cfm. Evidence of Age and Address: ◆ Birth Certificate or Copy of Hospital Record ◆ Driver's License ◆ School I.D. Card ◆ Work Permit ◆ Federal/State/Local Gov't I.D. Note 4. 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. See ETA Form 9061 for examples of documentary evidence.	◆ Training and Employment Guidance Letter (TEGL) 28-14, Change 1, November 18, 2015. Processing of Work Opportunity Tax Credit (WOTC) Certification Requests for Target Group Members Residing in Empowerment Zones (EZs): https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9154 ◆ TEGL 28-14, April 17, 2015. Reauthorization of the Work Opportunity Tax Credit (WOTC) Program for 2014 and Authorization Lapse for 2015: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=8276 ◆ TEGL 25-15, June 17, 2016. Work Opportunity Tax Credit 2015 Reauthorization: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309 ◆ TEGL 25-15 Change 1, January 11, 2017. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 1: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628 ◆ TEGL 25-15 Change 2, February 16, 2018. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 2: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970 ◆ Internal Revenue Service (IRS) Notice 2015-26, March 30, 2015. Empowerment Zone Designation Extension: https://www.irs.gov/pub/irs-drop/n-15-26.pdf ◆ IRS Notice 2015-88, June 15, 2015. Empowerment Zone Designations Continue Through the End of 2014: https://www.irs.gov/newsroom/empowerment-zone-designations-continue-through-the-end-of-2014 ◆ IRS Notice 2018-47, May 21, 2018. Empowerment Zone Designation Extension: https://www.irs.gov/pub/irs-drop/n-18-47.pdf

⁵ Empowerment Zones were reauthorized under the Bipartisan Budget Act of 2018 through December 31, 2017. See **IRS Notice 2018-47** for more information at: <https://www.irs.gov/pub/irs-drop/n-18-47.pdf>.



Vocational Rehabilitation Referral

Eligibility Criteria	Documentary Evidence Examples	Advisories/Guidance
An individual who has a physical or mental disability resulting in a substantial handicap to employment and who was referred to the employer upon completion of (or while receiving) rehabilitation services by a rehabilitation agency approved by the state, an employment network under the Ticket to Work program, or the Department of Veterans Affairs.	♦ Vocational Rehabilitation Agency Contact ♦ Veterans Administration for Disabled Veterans ♦ Signed letter of separation or related document from authorized Individual on DVA letter head or agency stamp with specific description of months benefits were received. For SWAs: To determine Ticket Holder (TH) eligibility: ♦ After SWAs receive certification requests for the TH target group, SWAs submit to the TPM via email the: 1) SSA Standard Cover Sheet and 2) SSA Verification Request Form. Information must be typed into the Verification Request Form. ♦ TPM will use the same SSA Verification Request Form to respond to requests submitted. TPM will not accept/process any IRS Form 8850s or screenshots requests. ♦ TEGL 39-11, Guidance on the Handling and Protection of Personally Identifiable Information (PII), provides guidance to grantees on compliance with the requirements of handling and protecting PII in their grants. Per TEGL 39-11, SWAs will register for a Government to Government Services Online (GSO) account. GSO will provide data encryption for the data whether it is in transit or at rest. All GSO users will have a system-generated ID and password that must be changed every 90 days, adding another layer of security. *See TEGL 7-17 for instructions. See ETA Form 9061 for examples of documentary evidence.	♦ TEGL 02-01, March 09, 2001. Clarification of Amendment to Section 51(i)(2) of the Internal Revenue Code (IRC) Dealing With “Qualifying Rehires” and to Vocational Rehabilitation Referral Statutory Definition under the Work Opportunity Tax Credit (WOTC) Program and the Welfare-to-Work Tax Credit: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=1264 ♦ TEGL No. 15-04, January 31, 2005. Ticket to Work Eligibility Under the WOTC Program: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=1676 ♦ TEGL 39-11, June 28, 2012. Guidance on the Handling and Protection of Personally Identifiable Information (PII): https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=7872 ♦ TEGL 25-15, June 17, 2016. Work Opportunity Tax Credit 2015 Reauthorization: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309 ♦ TEGL 25-15 Change 1, January 11, 2017. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change1: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628 ♦ TEGL 07-17, February 14, 2018. Business Process to Verify Payment Status for Supplemental Security Income Recipients for the Work Opportunity Tax Credit Program: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=3302 ♦ TEGL 25-15 Change 2, February 16, 2018. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 2: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970



Recipients of SNAP benefits (Food stamps)

Eligibility Criteria	Documentary Evidence Examples	Advisories/Guidance
An individual who: - Is at least age 18 but not yet age 40 on the hiring date, and - Is a member of a family that: A. Has received SNAP benefits for the 6-month period ending on the hiring date; OR B. Is no longer eligible for such assistance under section 6(o) of the Food Stamp Act of 1977, but the family received SNAP benefits for at least 3 months of the 5-month period ending on the hiring date. Note 1. An “able-bodied adult without dependents” is an individual who is subject to section 6(o) of the Food Stamp Act (see below). To comply with the requirements of section 6(o), an individual must (A) work 20 hours or more per week, averaged monthly; (B) participate in and comply with the requirements of a work program for 20 hours or more per week, as determined by the SWA or DLA⁶ or (C) participate in and comply with the requirements of a program under section 20 or a comparable program established by a State or political subdivision of a State. Food Stamp Act of 1977 (P.L. 88-525a) is available here: https://www.fns.usda.gov/snap/food-stamp-act-1977-pl-88-525a	- SNAP (Food Stamp) Benefit History or Case Number Identifier - Signed statement from Authorized Individual (e.g., SNAP agency/case manager) with a specific description of the months benefits that were received Note 2. Note: Sec. 2020 of the Food Stamp (FS) Act of 1977, prohibits [USDA] state agencies from disclosing recipients’ information to employers or the SWAs/DLAs. However, P.L. 104-188 of 1996 (enacting legislation) requires the Secretaries of Treasury and USDA to enter into an agreement [or MOU] permitting USDA to provide Food Stamps (now SNAP) recipient’s information to the SWAs ONLY for purposes of the Food Stamp (now SNAP) WOTC group’s eligibility determination by a SWA. Note 3. SWAs cannot require or request from employers and/or authorized representatives additional SSNs (or any other documentation) from the members of that household or the new hire because employers cannot obtain that information from any SNAP USDA Agency. However, SWAs may use the SSN of the SNAP recipient available in the SNAP USDA Agency casefile. See ETA Form 9061 for examples of documentary evidence.	Training and Employment Guidance Letter (TEGL) 20-04, March 18, 2015. Revenue Ruling 2003-112 Issued by the IRS and Its Relation to the Work Opportunity Tax Credit (WOTC) Program: Note 4. DOL issued specific guidance for SWAs on interpretation of HHS’ Method for Counting Months and IRS 2003 Revenue Ruling in TEGL 20-04. IRS Announcement 2006-49, Revenue Ruling 2003-112, July 17, 2006. Industry Issue Resolution Regarding the Work Opportunity and Welfare-to-Work Tax Credits: Food Stamp Act of 1977 (P.L. 88-525a) is available here: 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, Change1: TEGL 25-15 Change 2, February 16, 2018. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 2:

⁶ Designated Local Agency (DLA) means a State Workforce Agency (SWA) or the agency established in accordance with the Wagner-Peyser Act of June 6, 1933, as amended (29 U.S.C.49-49n).



Supplemental Security Income (SSI)

Eligibility Criteria	Documentary Evidence Examples	Advisories/Guidance
An individual who is receiving supplemental security income benefits under title XVI of the Social Security Act (including benefits of the type described in section 1616 of the Social Security Act or section 212 of Public Law 93-66) for any month ending during the 60-day period ending on the hiring date. Note. Ticket Holders may be certified under the SSI target group.	◆ SSI Record or Authorization ◆ SSI Contact ◆ Evidence of SSI Benefits Per TEGL 07-17, Social Security Administration's Ticket Program Manager's (TPM) business process (currently operated by MAXIMUS) to verify payment status for the SSI target group generally requires the following steps: ◆ After SWAs receive certification requests for the SSI target group, SWAs submit to the TPM via email the: 1) SSA Standard Cover Sheet and 2) SSA Verification Request Form. Information must be typed into the Verification Request Form. ◆ TPM will use the same SSA Verification Request Form to respond to requests submitted. TPM will not accept/process any IRS Form 8850s or screenshots requests. ◆ TEGL 39-11, Guidance on the Handling and Protection of Personally Identifiable Information (PII), provides guidance to grantees on compliance with the requirements of handling and protecting PII in their grants. Per TEGL 39-11, SWAs will register for a Government to Government Services Online (GSO) account. GSO will provide data encryption for the data whether it is in transit or at rest. All GSO users will have a system-generated ID and password that must be changed every 90 days, adding another layer of security. See ETA Form 9061 for examples of documentary evidence.	◆ Training and Employment Guidance Letter (TEGL) 15-04, January 31, 2005. Ticket to Work Eligibility Under the WOTC Program, provides information and program guidance to state workforce agencies regarding the Ticket to Work Program and its relationship to the WOTC program: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=1676 ◆ TEGL 25-15, June 17, 2016. Work Opportunity Tax Credit 2015 Reauthorization: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309 ◆ TEGL 25-15 Change 1, January 11, 2017. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change1: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628 ◆ TEGL 07-17, February 14, 2018. Business Process to Verify Payment Status for Supplemental Security Income Recipients for the Work Opportunity Tax Credit Program: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=3302 ◆ TEGL 25-15 Change 2, February 16, 2018. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 2: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970



Long-Term Family Assistance Recipient

Eligibility Criteria	Documentary Evidence Examples	Advisories/Guidance
An individual who is a member of a family that: - Has received Temporary Assistance for Needy Families (TANF) payments for at least 18 consecutive months ending on the hiring date; or - Receives TANF payments for any 18 months (whether or not consecutive) 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 because federal or state law limits the maximum period such assistance is payable and the individual is hired not more than 2 years after such eligibility ended.	- TANF Benefit History or Case Number Identifier - Signed statement from Authorized Individual with a specific description of the months benefits that were received See ETA Form 9061 for examples of documentary evidence.	<u>Training and Employment Guidance Letter (TEGL) 20-04</u>, March 18, 2015. Revenue Ruling 2003-112 Issued by the IRS and Its Relation to the Work Opportunity Tax Credit (WOTC) Program: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=1696 Note 1. DOL issued specific guidance for SWAs on interpretation of HHS' Method for Counting Months and IRS 2003 Revenue Ruling in TEGL 20-04. <u>TEGL 25-15</u>, June 17, 2016. Work Opportunity Tax Credit 2015 Reauthorization: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309 <u>TEGL 25-15 Change 1</u>, January 11, 2017. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 1: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628 <u>TEGL 25-15 Change 2</u>, February 16, 2018. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 2: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970 <u>Internal Revenue Service Announcement 2006-49</u>, Revenue Ruling 2003-112, July 17, 2006. Industry Issue Resolution Regarding the Work Opportunity and Welfare-to-Work Tax Credits. https://www.irs.gov/pub/irs-drop/a-06-49.pdf



Qualified Long-Term Unemployment Recipient

Eligibility Criteria	Documentary Evidence Examples	Advisories/Guidance
An individual hired after 2015 who on the day before the individual begins work for the employer, or, if earlier, the day the individual completes Form 8850 as a prescreening notice, is in a period of unemployment that: ♦ Is not less than 27 consecutive weeks, and ♦ Includes a period (which may be less than 27 consecutive weeks) in which the individual received unemployment compensation under state or federal law. Refer to TEGL 25-15, Change 2 in the Advisories/Guidance section for additional eligibility details.	♦ Unemployment Insurance (UI) Claims Records ♦ UI Wage Records ♦ Self-Attestation Form, ETA Form 9175 See ETA Form 9061 for examples of documentary evidence.	♦ Training and Employment Guidance Letter (TEGL) 25-15, June 17, 2016. Work Opportunity Tax Credit 2015 Reauthorization: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309 ♦ TEGL 25-15 Change 1, January 11, 2017. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change1: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628 ♦ TEGL 25-15 Change 2, February 16, 2018. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 2: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970 ♦ Internal Revenue Service (IRS) Notice 2016-22, March 28, 2016. Work Opportunity Tax Credit (WOTC) Guidance and Transition Relief: https://www.irs.gov/pub/irs-drop/n-16-22.pdf ♦ IRS Notice 2016-40, July 5, 2016. Work Opportunity Tax Credit (WOTC) Additional Transition Relief: https://www.irs.gov/pub/irs-drop/n-16-40.pdf

