At WorkForce West Virginia, our goal is to strengthen West Virginia’s business climate by supporting our state’s strong business partners – from startups to global businesses – and that means connecting you with tax credits that may be available to you to help your business grow and thrive.

**Work Opportunity Tax Credit (WOTC)**

The WOTC is a federal tax credit program that offers significant incentives for employers who hire and retain individuals from specific target groups that have previously experienced difficulty in securing employment.

**Program benefits**

Through this tax credit program, employers can:

- Receive tax credits for hiring individuals from targeted groups
- Reduce federal tax liability by as much as $2,400 per new hire during the first year of employment
- Help those most in need to become economically self-sufficient
- Hire as many qualified employees as the payroll will allow
- Reduce recruitment and training costs
- Claim the tax credit with minimal paperwork
- Provide valuable on-the-job experiences to qualified job seekers

**How to apply for the tax credit**

We try and make the process simple and efficient. To apply for the WOTC, employers must complete two forms:

- Internal Revenue Service (IRS) 8850: Prescreening Notice and Certification Request
- Employment and Training Administration (ETA) 9061: Individual Characteristics Form
NOTE

Employers must provide documentation. We will accept applications via US Postal Service (with original signatures), emailed to wotc@wv.gov, or you can enter the application into our online database (please contact WOTC state office for access). You can use the method most convenient for you. Employers must meet the filing deadline. Applications must be submitted within 28 days of the employee's start work date. The original application must be retained for four years (after one year on-site, the application can be moved to a storage site).

How to access the required forms

Both the IRS 8850 and the Department of Labor ETA 9061 can be downloaded from the WOTC homepage:

doleta.gov/business/incentives/op2ptax/

Employers may call the WOTC state office to request forms.

(304) 558-5050