

**Work Opportunity Tax Credit  
Policy 02-21**

**TO:** Employers and Authorized Representatives  
Participating and/or Partner Agencies  
Local Workforce Development Boards (LWDBS)  
WORKFORCE WV Staff

**FROM:** WORKFORCE WV WOTC Unit

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

**EFFECTIVE  
DATE:** July 1, 2021

**REFERENCES:** Section 113 of Division EE of P.L. 116-260 - The Consolidated Appropriations Act of 2021; Section 51 of the Internal Revenue Code (26 U.S.C. §51); TEGL 16-20; TEGL 6-20, Change 1; TEGL 25-15, Change 2

- 1. PURPOSE:** To disseminate the changes in the WorkForce WV WOTC policies due to new procedural guidance from the USDOL Employment and Training Administration contained in Training and Employment Guidance Letter 16-20. This guidance supersedes that outlined in the Third Edition of the ETA Handbook No. 408, published in November 2002, and its August 2009 Addendum.
- 2. BACKGROUND:** The Work Opportunity Tax Credit (WOTC) is jointly administered by the U.S. Departments of Labor and Treasury and is set forth under Section 51 of the Internal Revenue Code of 1986, as extended and amended by the Protecting Americans from Tax Hikes Act (PATH Act) of 2015. WOTC is reauthorized until December 31, 2025 under Section 113 of Division EE of Public Law 116-260 (Taxpayer Certainty and Disaster Relief Act of 2020).

WOTC provides a tax credit to employers that hire workers with certain personal characteristics including, veterans, recipients of certain public benefits, or other populations that normally face barriers to employment. WorkForce West Virginia is the State Workforce Agency (SWA) statutorily authorized to administer the operation of the WOTC certification process for the State of West Virginia. All SWAs must administer the WOTC in accordance with the policies and procedural guidance set forth by the USDOL ETA and the requirements outlined in the WOTC Statement of Work (SOW).

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3. **TARGET GROUPS:** The Work Opportunity Tax Credit is a Federal tax credit available to employers who hire and retain individuals from certain target groups that have consistently faced significant barriers to employment. An employer can expect a tax savings of between \$2,400 and \$9,600 for each qualified employee, depending on the category of qualification. The following list delineates the current target groups, eligibility requirements to qualify for each group, and the maximum credit amounts.

▪ **Qualified IV-A Recipient (Category A)**

An individual who is a member of a family receiving assistance under part A of Title IV of the Social Security Act relating to Temporary Assistance to Needy Families (TANF). 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. The assistance must be received for any 9 months during the 18-month period ending on the hiring date. Please note, Medicaid and Medicare are not IV-A benefits.

The maximum tax credit for this category is \$2,400.

▪ **Qualified Veteran (Category B)**

To be considered a veteran, for WOTC purposes, an individual must have served on active duty (not including training) in the United States Armed Forces for a period of more than 180 days or have been discharged or released from active duty for a service-connected disability and must not have had a period of active duty of 90 days or more that ends during the 60-day period ending on the hire date. To be a qualified veteran they must also meet **one** of the following criteria:

- a) Be a member of a family that has received Supplemental Nutrition Assistance Program (SNAP) benefits for at least a 3-month period during the 15-month period ending on the hiring date. (Maximum tax credit \$2,400)
- b) Be 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. (Maximum tax credit \$4,800)
- c) Be entitled to compensation for a service-connected disability and was unemployed for a period or periods totaling at least six months (whether consecutive or not) in the 1-year period ending on the hiring date. (Maximum tax credit \$9,600)
- d) Be unemployed for a period or periods totaling at least 4 weeks (whether consecutive or not) but less than six months in the 1-year period ending on the hiring date. (Maximum tax credit \$2,400)
- e) Be unemployed for a period or periods totaling at least 6 months (whether consecutive or not) in the 1-year period ending on the hiring date. (Maximum tax credit \$5,600)

- **Qualified Ex-Felon (Category C)**

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.

Ex-felons who are participating in a transitional program, such as work release, are eligible for the WOTC program if they were convicted of a felony and served a jail sentence as defined above. Individuals convicted of felonies while in military service may also be eligible under the ex-felon group. For those serving time in a halfway house as part of their sentence, the release date may be considered one year from the date they complete their time in the halfway house.

Maximum tax credit \$2,400.

- **Designated Community Resident (Category D)**

An individual who is at least 18, but not yet 40 years of age and whose principal residence is within an empowerment zone or rural renewal county. For the State of West Virginia, the following areas will be the most common for this category:

- **Empowerment Zones (D1)**

Huntington, WV/Ironton, OH Areas

- **Rural Renewal Counties (D2)**

WV: Calhoun, Gilmer, Logan, McDowell, Mercer, Mingo, Summers, Tucker, Webster, Wetzel, and Wyoming counties.

KY: Floyd and Pike counties.

OH: Monroe county.

VA: Buchanan, Dickenson, and Highland counties and the independent cities of Clifton Forge, Covington, and Staunton.

For more information, see the Instructions for Form 8850 on the IRS Website at:

<https://www.irs.gov/instructions/i8850>.

Maximum tax credit \$2,400.

- **Vocational Rehabilitation Referral (Category E)**

An individual who has a physical or mental disability resulting in a substantial barrier to employment who was referred to the employer upon completion of (or while receiving)

rehabilitation services by a State Vocational Rehabilitation program, an employment network under the Ticket to Work program, or by the Department of Veteran Affairs.

Maximum tax credit \$2,400.

▪ **Qualified Recipients of SNAP benefits (Category G)**

An individual who is at least 18, but not yet 40 years of age on their hiring date and is a member of a family that either received SNAP benefits for the six-month period ending on the hire date **OR** received benefits for at least three months of the five-month period ending on the hire date, in the case of able-bodied adults without dependents (ABAWDs) who cease to be eligible for assistance under the work requirements at Section 6(o) of the Food and Nutrition Act of 2008.

Maximum tax credit \$2,400.

▪ **Qualified Supplemental Security Income (SSI) Recipients (Category H)**

An individual who is receiving SSI benefits under the 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 on the hiring date. *NOTE: Ticket Holders may be certified under the SSI target group.*

Maximum tax credit \$2,400.

▪ **Qualified Long-Term Family Assistance Recipient (Category I)**

An individual who is a member of a family that meets one of the following criteria:

- 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 consecutive or not) beginning after August 5, 1997, with the last month being within two years of the hiring date; **OR**
- Stopped being eligible for TANF payments due to federal or state limits on the maximum period such assistance is payable, and the individual is hired not more than two years after such eligibility ends.

Unlike other categories for the WOTC, employers may claim the credit for two years for a long-term TANF recipient. The maximum first year credit is \$4,000 and the maximum for the second year is \$5,000.

▪ **Qualified Long-Term Unemployment Recipients (Category L)**

An individual who has been unemployed for at least 27 consecutive weeks **AND** has received unemployment compensation under federal or state law at some point during this period immediately preceding the hiring date.

Maximum tax credit \$2,400.

4. **WOTC APPLICATION PROCESS:** As the SWA designated to process the Work Opportunity Tax Credit applications for target group certification, WorkForce WV has updated the procedures currently in place to align with the new guidance provided in TEGL 16-20. To this end, the WOTC application process will now involve three distinct phases: Intake, Verification, and Notification.

a) **Intake Phase**

During the intake phase, WorkForce WV will collect the required forms and supporting documentation from interested employers to verify WOTC eligibility. For this process, the employer must submit the IRS Form 8850 (Pre-Screening Notice and Certification Request for the Work Opportunity Credit) and either the ETA 9061 (Individual Characteristics Form) or ETA 9062 (Conditional Certification) with supporting documentation for targeted category (covered in Attachment A). Once staff have received the forms from the employer, an initial review will be performed to ensure that the certification request was both timely and complete.

For a submission to be considered timely, the forms must have been submitted no later than the 28th calendar day after the employee begins working for the employer. If the IRS 8850 is not received within this allotted time, the request for certification will be denied.

WorkForce WV will accept certification requests and supporting documentation via U.S. Postal Service (with original signatures), emailed submissions to [WOTC@WV.GOV](mailto:WOTC@WV.GOV), or directly entered in our online database.

***Note: Once signed by the employer and employee, no changes are to be made to the IRS Form 8850 by any Authorized Representatives or SWA employees. If it is suspected that alterations have been made without the consent of the employer or employee, an effort to contact those involved will be made for clarification. Unauthorized alterations may lead to denial.***

b) **Verification Phase**

Once it has been determined that an employer has submitted a complete, and timely, request for certification, staff will review the documents and supporting evidence to determine whether the employee meets the requirements of the target group the employer specified.

Staff rely on the information provided on the IRS 8850 and the ETA Form 9061 or 9062 combined with supporting documentation to make eligibility determinations, so it is imperative for employers to submit complete and legible documents with all evidence required. An attempt to validate an employee's target group will be made; however, if an employer does not provide adequate supporting documentation and the WOTC Unit is unable to make a determination within 90-days, the certification request will be denied. It is ultimately the responsibility of the employer or their agent to provide all information necessary.

***Please note: Employers and Authorized Representatives will have 90-Days from the issuance of this guidance to submit any supporting documentation for all backlog certification requests that are still pending and were submitted timely. After September 28, 2021, all backlogged items that are not supported by documentation will be denied.***

c) **Notification Phase**

The WFWV WOTC Unit will issue notifications to employers to inform them that their applications were certified, denied, or denied pending more information.

i. **Certification**

A certification notification must be issued to an employer when staff have determined that the employee meets the certification criteria for the targeted group specified on the IRS Form 8850.

ii. **Denial**

A notification of denial must be issued to an employer when it is determined that an employee is not a member of the targeted group specified on IRS Form 8850. Another reason for a denial is failure to timely file the IRS Form 8850. If an employer does not submit a complete form to the State Workforce Agency of the state in which an employer's business is located (where the employee works) by the 28<sup>th</sup> calendar day after the employee began working, a denial will be issued.

iii. **Denial Pending More Information**

This notification must be issued when additional information is needed to complete a certification request. At a minimum, these "Employer Needs" letters will set forth the additional information and/or documentation that must be submitted, include the 90-calendar day deadline for the employers' response, and communicate that the certification request will be denied if the employer does not submit the additional information and/or documentation. Some possible reasons for a Denial Pending More Information are:

- Use of obsolete forms.
- Incomplete Certification Request
- Incomplete ETA Forms

5. **AUTHORIZED REPRESENTATIVES:** An employer may authorize another to represent them for WOTC purposes by submitting an IRS Form 2848 (Power of Attorney and Declaration of Representative) to a SWA. Without being listed on such a form, a representative cannot facilitate the employer's certification requests nor submit Form(s) 8850 on behalf of the employer. The WV WOTC Unit will hold these POAs on file rather than require a form submitted with each Form 8850. WV will not conduct any business with an individual who is not listed as an authorized representative on an employer's IRS Form 2848, nor will we accept an IRS Form 2848 that is signed and dated after the WOTC certification request is submitted. *Please note, the IRS has not issued any guidelines or information granting approval for e-signing or e-filing the IRS Form 2848.*

An authorized representative is authorized to act on behalf of the employer regarding the certification process, which includes, but is not limited to:

- Submission of the IRS Form 8850 and ETA Forms 9061 and 9062
- Submitting missing information necessary for a certification request
- Providing updates or clarification regarding an employer's certification request

6. **NOTICES AND COMMUNICATIONS:** WorkForce WV will make all notices and communications available to employers and will make the same available to authorized representatives when there is an IRS Form 2848 on file (at the time the employer requests certification) and box 2 on this form has been checked to allow for this.

For more information regarding the IRS Form 2848, see <https://www.irs.gov/forms-pubs/about-form-2848>.

7. **EMPLOYER APPEALS:** An employer may file an appeal within a period of one year from the date on which WorkForce WV issues a denial letter for a complete and timely filed certification request. These appeals must be submitted in writing and may be submitted via postal mail, electronic mail, or fax. Appeals should clearly communicate why an employer believes the denial was incorrect and provide any clarifying information that was not submitted originally or explain any potential misinterpretations that the employer feels may have been made.

If an employer is dissatisfied with the results of an appeal review, they can appeal to the regional or national offices. This information will be provided in any final determination notices sent to employers.

8. **INQUIRIES:** Please direct any questions about this policy, the state’s WOTC database, or any other relevant inquiry to the WorkForce WV WOTC Unit.

**WorkForce WV – WOTC Unit**  
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[WOTC@WV.GOV](mailto:WOTC@WV.GOV)

9. **EXPIRATION:** This issuance will stay in effect until December 31, 2025 unless circumstances require it be modified, replaced, or retracted.

10. **ATTACHMENTS:**

Attachment A: USDOL Employment and Training Administration WOTC 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/>

## Qualified IV-A Recipient

Eligibility Criteria	Documentary Evidence Examples	Advisories/Guidance
<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). The assistance must be received for any 9 months during the 18-month period ending on the hiring date.</p> <p><b>Note 1.</b> 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><b>Note 2.</b> Medicaid and Medicare are not IV-A benefits.</p> <p><b>Note 3.</b> 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"> <li>♦ TANF Benefit History or Case Number Identifier</li> <li>♦ Signed statement from Authorized Individual (e.g., TANF case manager) with a specific description of the months benefits that were received</li> </ul> <p><b>Note 4.</b> Employers/Consultants may check with their SWA to find out what other sources can be used to prove target group eligibility.</p> <p><b>See ETA Form 9061 for examples of documentary evidence.</b></p>	<ul style="list-style-type: none"> <li>♦ <b>Training and Employment Guidance Letter (TEGL) 20-04</b>, March 18, 2005. Revenue Ruling 2003-112 Issued by the Internal Revenue Service (IRS) and Its Relation to the Work Opportunity Tax Credit Program: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=1696">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=1696</a></li> <li>♦ <b>Note 5.</b> 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. <b>Source:</b> TEGL 20-04, page 2</li> <li>♦ <b>TEGL 25-15</b>, June 17, 2016. Work Opportunity Tax Credit 2015 Reauthorization: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309</a></li> <li>♦ <b>TEGL 25-15 Change 1</b>, January 11, 2017. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 1: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628</a></li> <li>♦ <b>TEGL 25-15 Change 2</b>, February 16, 2018. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 2: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970</a></li> <li>♦ <b>Internal Revenue Service (IRS) Revenue Ruling 2003-112</b>, <b>Internal Revenue Bulletin 2003-45</b>, November 10, 2003. Eligibility of Family Members Receiving Public Assistance: <a href="https://www.irs.gov/irb/2003-45_IRB">https://www.irs.gov/irb/2003-45_IRB</a></li> </ul>



## Qualified Veteran

Eligibility Criteria	Documentary Evidence Examples	Advisories/Guidance
<p>To be considered a veteran, the applicant must:</p> <ol style="list-style-type: none"> <li>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</li> <li>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.</li> </ol> <p>A Qualified veteran is any of the following:</p> <ul style="list-style-type: none"> <li>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.</li> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>DD-214 or Discharge Papers</li> <li>Reserve Unit Contacts</li> <li>Service members <a href="#">Civil Relief Act (SCRA)</a><sup>1</sup></li> <li>Bureau of Naval Personnel (BUPERS)<sup>2</sup></li> <li>Letter from National Personnel Records Center<sup>3</sup></li> </ul> <p><b>Service-Connected Disability Documentary Examples:</b></p> <ul style="list-style-type: none"> <li>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.</li> <li>Veterans Administration for Disabled Veterans</li> </ul> <p><b>See ETA Form 9061 for examples of documentary evidence.</b></p>	<ul style="list-style-type: none"> <li><a href="#">Training and Employment Guidance Letter (TEGL) No. 15-11</a>, January 24, 2012. Work Opportunity Tax Credit (WOTC) Procedural Guidance During Authorization Lapse for Non-veteran WOTC Target Groups: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6787">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6787</a></li> <li><a href="#">TEGL 20-04</a>, March 18, 2005. Work Opportunity Tax Credit (WOTC) Procedural Guidance During Authorization Lapse for Non-veteran WOTC Target Groups: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=1696">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=1696</a></li> <li><a href="#">TEGL 30-11</a>, 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: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6343">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6343</a></li> <li><a href="#">TEGL 4-12</a>, 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: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9039">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9039</a></li> <li><a href="#">TEGL 24-12</a>, May 01, 2013. Reauthorization of the Work Opportunity Tax Credit Program and Continuation of the VOW to Hire Heroes Act Veteran Groups and Provisions: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9742">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9742</a></li> <li><a href="#">TEGL 25-15</a>, June 17, 2016. Work Opportunity Tax Credit 2015 Reauthorization: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309</a></li> </ul>

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

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

<sup>3</sup> 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
<ul style="list-style-type: none"> <li>◆ 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.</li> <li>◆ 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.</li> <li>◆ 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.</li> </ul>	<p>See column on page 2</p>	<ul style="list-style-type: none"> <li>◆ <a href="#">TEGL 25-15 Change 1</a>, January 11, 2017. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 1: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628</a></li> <li>◆ <a href="#">TEGL 25-15 Change 2</a>, February 16, 2018. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 2: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970</a></li> <li>◆ <a href="#">IRS Notice 2012-13</a>, February 27, 2012. Work Opportunity Tax Credit; Section 52 – Special Rules; Section 3111(e) – Credit for Employment of Qualified Veterans: <a href="https://www.irs.gov/pub/irs-dtop/n-12-13.pdf">https://www.irs.gov/pub/irs-dtop/n-12-13.pdf</a></li> </ul>
<p><b>Note: Qualified tax-exempt organizations</b> 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.</p> <p><b>For more details, see</b> <a href="https://www.irs.gov/businesses/small-businesses-self-employed/work-opportunity-tax-credit">https://www.irs.gov/businesses/small-businesses-self-employed/work-opportunity-tax-credit</a>.</p>		



## Qualified Ex-Felon

Eligibility Criteria	Documentary Evidence Examples	Advisories/Guidance
<p>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.</p> <p><b>Deferred Adjudication.</b> 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).</p> <p><b>Note 1.</b> 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.</p> <p><b>Note 2.</b> Individuals convicted of a felony while in military service may also be eligible under the ex-felon target group.</p> <p><b>Note 3.</b> 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.</p>	<ul style="list-style-type: none"> <li>◆ Parole Officer's Name or Statement</li> <li>◆ Correction Institution Records</li> <li>◆ Court Records Extracts</li> <li>◆ Federal Bureau of Prisons (BOP) website <sup>4</sup></li> </ul> <p><b>See ETA Form 9061 for examples of documentary evidence.</b></p>	<ul style="list-style-type: none"> <li>◆ <a href="https://www.doleta.gov/directives/corr_doc.cfm?DOCN=6309">TEGL 25-15, June 17, 2016.</a> Work Opportunity Tax Credit 2015 Reauthorization: <a href="https://www.doleta.gov/directives/corr_doc.cfm?DOCN=6309">https://www.doleta.gov/directives/corr_doc.cfm?DOCN=6309</a></li> <li>◆ <a href="https://www.doleta.gov/directives/corr_doc.cfm?DOCN=9628">TEGL 25-15 Change 1, January 11, 2017.</a> Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 1: <a href="https://www.doleta.gov/directives/corr_doc.cfm?DOCN=9628">https://www.doleta.gov/directives/corr_doc.cfm?DOCN=9628</a></li> <li>◆ <a href="https://www.doleta.gov/directives/corr_doc.cfm?DOCN=9970">TEGL 25-15 Change 2, February 16, 2018.</a> Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 2: <a href="https://www.doleta.gov/directives/corr_doc.cfm?DOCN=9970">https://www.doleta.gov/directives/corr_doc.cfm?DOCN=9970</a></li> <li>◆ <b>The Congressional Record, October 26, 1990, p. H12733</b> is available here: <a href="https://www.gpo.gov/fdsys/granule/GPO-CRECB-1990-pt19/GPO-CRECB-1990-pt19-4/content-detail.html">https://www.gpo.gov/fdsys/granule/GPO-CRECB-1990-pt19/GPO-CRECB-1990-pt19-4/content-detail.html</a>.</li> </ul>

<sup>4</sup> 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/inmate/about\\_records.jsp](https://www.bop.gov/inmate/about_records.jsp).



## Designated Community Resident

Eligibility Criteria	Documentary Evidence Examples	Advisories/Guidance
<p>An individual who is at least age 18, but not yet age 40, on the hiring date and lives within an empowerment zone<sup>5</sup> or rural renewal county.</p> <p><b>Note 1.</b> 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: <a href="https://www.irs.gov/pub/irs-pdf/i8850.pdf">https://www.irs.gov/pub/irs-pdf/i8850.pdf</a>.</p> <p><b>Note 2.</b> Eligibility determination involves verification of the individual's age and location of the principal home, where the individual resides (place of abode).</p> <p><b>Note 3. Notice 2018-47</b> 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").</p>	<p><b>To determine if a Designated Community Resident (DCR) lives in a Rural Renewal County (RRC),</b> visit the site: <a href="http://www.usps.com">www.usps.com</a>. <b>Click on Find Zip Code; Enter &amp; Submit Address/Zip Code; Click on Mailing Industry Information; Download and Print the information,</b> then compare the county of the address to the list in the Instructions to IRS 8550 located at <a href="https://www.irs.gov/forms-pubs/form-8850-pre-screening-notice-and-certification-request-for-the-work-opportunity-credit">https://www.irs.gov/forms-pubs/form-8850-pre-screening-notice-and-certification-request-for-the-work-opportunity-credit</a>.</p> <p><b>To determine if the DCR lives in an Empowerment Zone,</b> use the Empowerment Zones (EZ) Locator Address Look Lookup tool available on the WOTC site: <a href="https://www.doleta.gov/business/incentives/odp-tax/eta_default.cfm">https://www.doleta.gov/business/incentives/odp-tax/eta_default.cfm</a>.</p> <p><b>Evidence of Age and Address:</b></p> <ul style="list-style-type: none"> <li>◆ Birth Certificate or Copy of Hospital Record</li> <li>◆ Driver's License</li> <li>◆ School I.D. Card</li> <li>◆ Work Permit</li> <li>◆ Federal/State/Local Gov't I.D.</li> </ul> <p><b>Note 4.</b> 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.</p> <p><b>See ETA Form 9061 for examples of documentary evidence.</b></p>	<ul style="list-style-type: none"> <li>◆ <b>Training and Employment Guidance Letter (TEGL) 28-14 Change 1,</b> November 18, 2015. Processing of Work Opportunity Tax Credit (WOTC) Certification Requests for Target Group Members Residing in Empowerment Zones (EZs): <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9154">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9154</a></li> <li>◆ <b>TEGL 28-14,</b> April 17, 2015. Reauthorization of the Work Opportunity Tax Credit (WOTC) Program for 2014 and Authorization Lapse for 2015: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=8276">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=8276</a></li> <li>◆ <b>TEGL 25-15,</b> June 17, 2016. Work Opportunity Tax Credit 2015 Reauthorization: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309</a></li> <li>◆ <b>TEGL 25-15 Change 1,</b> January 11, 2017. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 1: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628</a></li> <li>◆ <b>TEGL 25-15 Change 2,</b> February 16, 2018. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 2: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970</a></li> <li>◆ <b>Internal Revenue Service (IRS) Notice 2015-26,</b> March 30, 2015. Empowerment Zone Designation Extension: <a href="https://www.irs.gov/pub/irs-drop/n-15-26.pdf">https://www.irs.gov/pub/irs-drop/n-15-26.pdf</a></li> <li>◆ <b>IRS Notice 2015-88,</b> June 15, 2015. Empowerment Zone Designations Continue Through the End of 2014: <a href="https://www.irs.gov/newsroom/empowerment-zone-designations-continue-through-the-end-of-2014">https://www.irs.gov/newsroom/empowerment-zone-designations-continue-through-the-end-of-2014</a></li> <li>◆ <b>IRS Notice 2018-47,</b> May 21, 2018. Empowerment Zone Designation Extension: <a href="https://www.irs.gov/pub/irs-drop/n-18-47.pdf">https://www.irs.gov/pub/irs-drop/n-18-47.pdf</a></li> </ul>

<sup>5</sup> 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
<p>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.</p>	<ul style="list-style-type: none"> <li>◆ Vocational Rehabilitation Agency Contact</li> <li>◆ Veterans Administration for Disabled Veterans</li> <li>◆ 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.</li> </ul> <p><b>For SWAs:</b> To determine Ticket Holder (TH) eligibility:</p> <ul style="list-style-type: none"> <li>◆ 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.</li> <li>◆ 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.</li> <li>◆ 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.</li> </ul> <p><b>* See TEGL 7-17 for instructions.</b></p> <p><b>See ETA Form 9061 for examples of documentary evidence.</b></p>	<ul style="list-style-type: none"> <li>◆ <b>TEGL 02-01</b>, 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: <a href="https://wvdr.doleta.gov/directives/corr_doc.cfm?DOCN=1264">https://wvdr.doleta.gov/directives/corr_doc.cfm?DOCN=1264</a></li> <li>◆ <b>TEGL No. 15-04</b>, January 31, 2005. Ticket to Work Eligibility Under the WOTC Program: <a href="https://wvdr.doleta.gov/directives/corr_doc.cfm?DOCN=1676">https://wvdr.doleta.gov/directives/corr_doc.cfm?DOCN=1676</a></li> <li>◆ <b>TEGL 39-11</b>, June 28, 2012. Guidance on the Handling and Protection of Personally Identifiable Information (PII): <a href="https://wvdr.doleta.gov/directives/corr_doc.cfm?DOCN=7872">https://wvdr.doleta.gov/directives/corr_doc.cfm?DOCN=7872</a></li> <li>◆ <b>TEGL 25-15</b>, June 17, 2016. Work Opportunity Tax Credit 2015 Reauthorization: <a href="https://wvdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309">https://wvdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309</a></li> <li>◆ <b>TEGL 25-15 Change 1</b>, January 11, 2017. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 1: <a href="https://wvdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628">https://wvdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628</a></li> <li>◆ <b>TEGL 07-17</b>, February 14, 2018. Business Process to Verify Payment Status for Supplemental Security Income Recipients for the Work Opportunity Tax Credit Program: <a href="https://wvdr.doleta.gov/directives/corr_doc.cfm?DOCN=3302">https://wvdr.doleta.gov/directives/corr_doc.cfm?DOCN=3302</a></li> <li>◆ <b>TEGL 25-15 Change 2</b>, February 16, 2018. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 2: <a href="https://wvdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970">https://wvdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970</a></li> </ul>



## Recipients of SNAP benefits (Food stamps)

Eligibility Criteria	Documentary Evidence Examples	Advisories/Guidance
<p>An individual who:</p> <ul style="list-style-type: none"> <li>◆ Is at least age 18 but not yet age 40 on the hiring date, and</li> <li>◆ Is a member of a family that:                             <ul style="list-style-type: none"> <li>A. Has received SNAP benefits for the 6-month period ending on the hiring date; OR</li> <li>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.</li> </ul> </li> </ul> <p><b>Note 1.</b> An "able-bodied adult without dependents" is an individual who is subject to section 6(o) of the Food Stamp Act (see below).</p> <p>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 DLA<sup>6</sup> 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.</p> <p><b>Food Stamp Act of 1977 (P.L. 88-525a)</b> is available here: <a href="https://www.fns.usda.gov/snap/food-stamp-act-1977-pl-88-525a">https://www.fns.usda.gov/snap/food-stamp-act-1977-pl-88-525a</a></p>	<ul style="list-style-type: none"> <li>◆ SNAP (Food Stamp) Benefit History or Case Number Identifier</li> <li>◆ Signed statement from Authorized Individual (e.g., SNAP agency/case manager) with a specific description of the months benefits that were received</li> </ul> <p><b>Note 2.</b> 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.</p> <p><b>Note 3.</b> 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.</p> <p><b>See ETA Form 9061 for examples of documentary evidence.</b></p>	<ul style="list-style-type: none"> <li>◆ <a href="#">Training and Employment Guidance Letter (TEGL) 20-04, March 18, 2015. Revenue Ruling 2003-112</a> Issued by the IRS and its Relation to the Work Opportunity Tax Credit (WOTC) Program: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=1696">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=1696</a></li> <li>◆ <b>Note 4.</b> DOL issued specific guidance for SWAs on interpretation of HHS' Method for Counting Months and IRS 2003 Revenue Ruling in TEGL 20-04.</li> <li>◆ <a href="#">IRS Announcement 2006-49, 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-dtop/a-06-49.pdf</a></li> <li>◆ <b>Food Stamp Act of 1977 (P.L. 88-525a)</b> is available here: <a href="https://www.fns.usda.gov/snap/food-stamp-act-1977-pl-88-525a">https://www.fns.usda.gov/snap/food-stamp-act-1977-pl-88-525a</a></li> <li>◆ <a href="#">TEGL 25-15, June 17, 2016. Work Opportunity Tax Credit 2015 Reauthorization: https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309</a></li> <li>◆ <a href="#">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</a></li> <li>◆ <a href="#">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</a></li> </ul>

<sup>6</sup> 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.49-49m).



## Supplemental Security Income (SSI)

Eligibility Criteria	Documentary Evidence Examples	Advisories/Guidance
<p>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.</p> <p><b>Note.</b> Ticket Holders may be certified under the SSI target group.</p>	<ul style="list-style-type: none"> <li>◆ SSI Record or Authorization</li> <li>◆ SSI Contact</li> <li>◆ Evidence of SSI Benefits</li> </ul> <p><b>Per TEGL 07-17, Social Security Administration's Ticket Program Manager's (TPM) business process</b> (currently operated by MAXIMUS) to verify payment status for the SSI target group generally requires the following steps:</p> <ul style="list-style-type: none"> <li>◆ 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.</li> <li>◆ 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.</li> <li>◆ 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.</li> </ul> <p><b>See ETA Form 9061 for examples of documentary evidence.</b></p>	<ul style="list-style-type: none"> <li>◆ <a href="#">Training and Employment Guidance Letter (TEGL) 15-04, January 31, 2005</a>. 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: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=1676">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=1676</a></li> <li>◆ <a href="#">TEGL 25-15, June 17, 2016</a>. Work Opportunity Tax Credit 2015 Reauthorization: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309</a></li> <li>◆ <a href="#">TEGL 25-15 Change 1, January 11, 2017</a>. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 1: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628</a></li> <li>◆ <a href="#">TEGL 07-17, February 14, 2018</a>. Business Process to Verify Payment Status for Supplemental Security Income Recipients for the Work Opportunity Tax Credit Program: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=3302">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=3302</a></li> <li>◆ <a href="#">TEGL 25-15 Change 2, February 16, 2018</a>. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 2: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970</a></li> </ul>





## Long-Term Family Assistance Recipient

Eligibility Criteria	Documentary Evidence Examples	Advisories/Guidance
<p>An individual who is a member of a family that:</p> <ul style="list-style-type: none"> <li>◆ Has received Temporary Assistance for Needy Families (TANF) payments for at least 18 consecutive months ending on the hiring date; or</li> <li>◆ 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</li> <li>◆ 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.</li> </ul>	<ul style="list-style-type: none"> <li>◆ TANF Benefit History or Case Number Identifier</li> <li>◆ Signed statement from Authorized Individual with a specific description of the months benefits that were received</li> </ul> <p><b>See ETA Form 9061 for examples of documentary evidence.</b></p>	<ul style="list-style-type: none"> <li>◆ <a href="#">Training and Employment Guidance Letter (TEGL) 20-04</a>, March 18, 2015. Revenue Ruling 2003-112 issued by the IRS and Its Relation to the Work Opportunity Tax Credit (WOTC) Program: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=1696">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=1696</a></li> </ul> <p><b>Note 1.</b> DOL issued specific guidance for SWAs on interpretation of HHS' Method for Counting Months and IRS 2003 Revenue Ruling in TEGL 20-04.</p> <ul style="list-style-type: none"> <li>◆ <a href="#">TEGL 25-15</a>, June 17, 2016. Work Opportunity Tax Credit 2015 Reauthorization: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309</a></li> <li>◆ <a href="#">TEGL 25-15 Change 1</a>, January 11, 2017. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 1: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628</a></li> <li>◆ <a href="#">TEGL 25-15 Change 2</a>, February 16, 2018. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 2: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970</a></li> <li>◆ <a href="#">Internal Revenue Service Announcement 2006-49</a>, Revenue Ruling 2003-112, July 17, 2006. Industry Issue Resolution Regarding the Work Opportunity and Welfare-to-Work Tax Credits. <a href="https://www.irs.gov/pub/irs-drop/a-06-49.pdf">https://www.irs.gov/pub/irs-drop/a-06-49.pdf</a></li> </ul>

## Qualified Long-Term Unemployment Recipient

Eligibility Criteria	Documentary Evidence Examples	Advisories/Guidance
<p>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:</p> <ul style="list-style-type: none"> <li>◆ Is not less than 27 consecutive weeks, and</li> <li>◆ Includes a period (which may be less than 27 consecutive weeks) in which the individual received unemployment compensation under state or federal law.</li> </ul> <p><b>Refer to TEGL 25-15, Change 2 in the Advisories/Guidance section for additional eligibility details.</b></p>	<ul style="list-style-type: none"> <li>◆ Unemployment Insurance (UI) Claims Records</li> <li>◆ UI Wage Records</li> <li>◆ Self-Attestation Form, ETA Form 9175</li> </ul> <p><b>See ETA Form 9061 for examples of documentary evidence.</b></p>	<ul style="list-style-type: none"> <li>◆ <a href="#">Training and Employment Guidance Letter (TEGL) 25-15, June 17, 2016</a>. Work Opportunity Tax Credit 2015 Reauthorization: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=6309</a></li> <li>◆ <a href="#">TEGL 25-15 Change 1</a>, January 11, 2017. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 1: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9628</a></li> <li>◆ <a href="#">TEGL 25-15 Change 2</a>, February 16, 2018. Work Opportunity Tax Credit 2015 Reauthorization Training and Employment Guidance Letter 25-15, Change 2: <a href="https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970">https://wdr.doleta.gov/directives/corr_doc.cfm?DOCN=9970</a></li> <li>◆ <a href="#">Internal Revenue Service (IRS) Notice 2016-22</a>, March 28, 2016. Work Opportunity Tax Credit (WOTC) Guidance and Transition Relief: <a href="https://www.irs.gov/pub/irs-drop/n-16-22.pdf">https://www.irs.gov/pub/irs-drop/n-16-22.pdf</a></li> <li>◆ <a href="#">IRS Notice 2016-40</a>, July 5, 2016. Work Opportunity Tax Credit (WOTC) Additional Transition Relief: <a href="https://www.irs.gov/pub/irs-drop/n-16-40.pdf">https://www.irs.gov/pub/irs-drop/n-16-40.pdf</a></li> </ul>

