



U.S. Department of Labor  
Employment and Training  
Administration

OMB Control No. 15  
Expiration Date: Jan

Conditional Certification  
Work Opportunity Tax Credit

**EMPLOYERS**

- > This form must be accompanied by IRS Form 8850.  
> If you do not have IRS Form 8850, call 202-693-2786 for a copy or download it from [www.irs.gov](http://www.irs.gov) or [www.dol.gov/wotc](http://www.dol.gov/wotc).  
> Be sure to complete Part II of this form and IRS 8850, sign and date both forms BEFORE sending them to the State Workforce Agency (SWA) within 28 days after the new hire's employment-start date. (See IRS Relief Period in TEGL No. 25-15 and IRS Notice 2016-22)

<b>1. INITIATING AGENCY CODE</b> (For Agency Use Only)  <div>Computer Generated</div>		<b>2. CONTROL NO.</b>  <div>Computer Generated</div>		
<b>CODE:</b> _____		(For Agency Use Only) Check "✓" One:  <input type="checkbox"/> Participating Agency <input type="checkbox"/> SWA		
<b>3. FOR EX-FELON TARGET GROUP ONLY</b> a. Conviction Date: _____ c. Correction's (Ex-felon's) ID No. _____ b. Release Date: _____			<b>4. DATE COMPLETED (MM/DD/YY)</b>  <div>Computer Generated</div>	
<b>5. STATE WORKFORCE AGENCY'S NAME/ADDRESS</b>  <div>Computer Generated</div>		<b>6. SIGNATURE (Authorized Official)</b>  <div>Computer Generated</div>		<b>7. TELEPHONE No.</b>  <div>Computer Generated</div>
<b>PART I. APPLICANT'S INFORMATION AND CONDITIONAL CERTIFICATION (CC):</b>				
<b>8. NAME OF APPLICANT (Last, First, Middle)</b>  <div>Client Generated</div>		<b>9. SOCIAL SECURITY No.</b>  <div>Partially client generated</div>		<b>10. ENTER TARGET GROUP CODE AND GROUP NAME FOR HIRES OTHER THAN "Veteran":</b>  <div>Computer Generated</div>
<b>11. ADDRESS (Street, City, State, Zip Code) &amp; Telephone No.</b>  <div>Client Generated</div>		<b>12. VETERAN TARGET GROUP CODES (Check "✓" One):</b> <input type="checkbox"/> 2Ba. Veteran receiving SNAP benefits <input type="checkbox"/> 2Bb. Disabled Veteran <input type="checkbox"/> 2Bc. Disabled Veteran unemployed for 6 months <input type="checkbox"/> 2Bd. Veteran unemployed for 4 weeks but less than 6 months <input type="checkbox"/> 2Be. Veteran unemployed for 6 months <div>Client Generated</div>		
		<b>13. APPLICANT SIGNATURE:</b>  <div>In Ink</div>		
<b>NOTE TO EMPLOYERS:</b>				
<b>14. The above named individual may be</b>  <div>Computer Generated</div>  eligible for certification under the Work Opportunity Tax Credit. If individual is not employed before the date in the box below (Mo., Day, Yr.), this eligibility determination is subject to review. Applies to Summer Youth group only.		Note: In the event you hire this individual, you should request the Certification necessary for you to claim a Work Opportunity Tax Credit (WOTC). Simply complete, sign, and submit this form together with IRS Form 8850 to the SWA. For new hires that begin to work for an employer on or after January 1, 2015, and on or before May 31, 2016, this form can be completed, signed, and submitted together with IRS Form 8850 to the SWA by June 29, 2016. For new hires with an employment start date on or after June 1, 2016, employers must meet the 28-day timely filing requirement. The WOTC Employer Certification will be sent to you, if all statutory target group eligibility and timely filing requirements have been met.		
<b>PART II. EMPLOYER DECLARATION: I, hereby, declare that the above named person is or will be employed by:</b>				
<b>15. NAME OF FIRM AND ADDRESS:</b>  <div>Computer Generated</div>		<b>16. POSITION/JOB TITLE:</b>  <div>Computer Generated</div>		<b>17. EMPLOYMENT-START DATE:</b>  <div>Computer Generated</div>
				<b>18. STARTING WAGE:</b> \$ _____ per hr
ATTN SWA: Please send a WOTC Certification for this employee. The pre-certification is for the purpose of requesting Certification to obtain the WOTC under Sec. 51 and 52 of the Internal Revenue Code. Employers are advised that such credit will cease immediately upon notification of any subsequent invalidation/revocation.				
<b>NOTE: Falsification of data on this form is a FEDERAL CRIME in violation of 18 USC 1001. Falsification of work or concealment of information is PUNISHABLE by a fine or imprisonment.</b>				
<b>19. EMPLOYER'S NAME:</b>  <div>Computer Generated</div>		<b>20. EMPLOYER'S SIGNATURE:</b>  <div>Computer Generated</div>		<b>21. DATE: ((MM/DD/YY))</b>  <div>Computer Generated</div>

## The WOTC Tax Credit Businesses Can Claim For Hiring Qualified Veterans

Veteran Target Group	Worked at least 120 hours but less than 400 hours	Worked at least 400 hours
Receives SNAP (food stamps) benefits	<b>Up to \$1,500</b> (25% of \$6,000 of first-year wages)	<b>Up to \$2,400</b> (40% of \$6,000 of first-year wages)
<b>Entitled to compensation for service-connected disability:</b>		
Hired 1 year after leaving service	<b>Up to \$3,000</b> (25% of \$12,000 of first-year wages)	<b>Up to \$4,800</b> (40% of \$12,000 of first-year wages)
Unemployed at least 6 months	<b>Up to \$6,000</b> (25% of \$24,000 of first-year wages)	<b>Up to \$9,600</b> (40% of \$24,000 of first-year wages)
<b>Unemployed:</b>		
At least 4 weeks	<b>Up to \$1,500</b> (25% of \$6,000 of first-year wages)	<b>Up to \$ 2,400</b> (40% of \$6,000 of first-year wages)
At least 6 months	<b>Up to \$ 3,500</b> (25% of \$14,000 of first-year wages)	<b>Up to \$5,600</b> (40% of \$14,000 of first-year wages)