

# Applying for WOTC Tax Credit Certification

- IRS Form 8850** (*Pre-Screening Notice and Certification Request for the Work Opportunity and Welfare-to-Work Tax Credits*) is used to prescreen potential employees for WOTC. Ask the prospective job applicant to complete and sign the front of this form on or before the date of the job offer. After the applicant is hired, the employer must complete and sign the back of this form.
- Complete **one** of the following one-page U.S. Department of Labor forms, as appropriate:
  - **ETA Form 9061** (*Individual Characteristics Form*): complete this form if a new hire has not been given an ETA Form 9062.  
**NOTE:** When submitting ETA 9061, include the necessary documentation to prove target group eligibility (as noted in the instructions for ETA 9061).
  - **ETA Form 9062** (*Conditional Certification Form*): the job applicant will present this form to the employer if he/she received one from a participating agency.  
**NOTE:** If the job applicant presents ETA Form 9062, attention should be paid to the date listed on the form, as this determines the WOTC eligibility expiration date.
- Mail the two forms (IRS 8850 and either ETA 9061 or 9062, signed and dated) to your nearest JSND Customer Service Office (listed in this brochure) to the attention of the WOTC Coordinator. **The forms must be postmarked within 28 days of the individual's start date.**

Forms are available at [www.jobsnd.com/wotc](http://www.jobsnd.com/wotc).

## Need More Information?

Please contact your local Job Service North Dakota Customer Service Office and ask to speak with the WOTC Coordinator or call the state WOTC Coordinator at (701) 328-2076.

## Job Service North Dakota Customer Service Offices

### Beulah

119 E Main  
Beulah ND 58523  
Phone: 701-873-5607  
877-268-5437  
Fax: 701-873-2166

### Bismarck-Mandan

1601 E Century Ave  
Bismarck ND 58503  
Phone: 701-328-5000  
800-247-0981  
Fax: 701-328-5050

### Devils Lake

301 College Dr S  
Devils Lake ND 58301  
Phone: 701-662-9300  
800-247-0982  
Fax: 701-662-9310

### Dickinson

66 Osborn Dr  
Dickinson ND 58601  
Phone: 701-227-3100  
800-247-0983  
Fax: 701-227-3111

### Fargo

1350 32nd St S  
Fargo ND 58103  
Phone: 701-239-7300  
800-247-0985  
Fax: 701-239-7350

### Grafton

927 12th St W  
Grafton ND 58237  
Phone: 701-352-4450  
800-321-7416  
Fax: 701-352-4454

### Grand Forks

1501 28th Ave S  
Grand Forks ND 58201  
Phone: 701-795-3700  
800-247-0986  
Fax: 701-795-3750

### Harvey

119 9th St W  
Harvey ND 58341  
Phone: 701-324-4552

### Jamestown

1307 12th Ave NE, Ste 3  
Jamestown ND 58401  
Phone: 701-253-6200  
800-247-0988  
Fax: 701-253-6222

### Minot

3416 N Broadway  
Minot ND 58702  
Phone: 701-857-7500  
800-482-0017  
Fax: 701-857-7550

### New Town

204 Main St  
New Town ND 58763  
Phone: 701-627-4390  
Fax: 701-627-4305

### Oakes

924 S 7th St  
Oakes ND 58474  
Phone: 701-742-2546  
Fax: 701-742-2742

### Rolla

103 E Main Ave  
Rolla ND 58367  
Phone: 701-477-5631  
877-516-0600  
Fax: 701-477-6701

### Valley City

325 2nd St NW  
Valley City ND 58072  
Phone: 701-845-8860  
800-831-6374  
Fax: 701-845-8870

### Wahpeton

524 2nd Ave N  
Wahpeton ND 58075  
Phone: 701-671-1550  
888-671-9229  
Fax: 701-671-1575

### Williston

422 1st Ave W  
Williston ND 58802  
Phone: 701-774-7900  
800-247-0989  
Fax: 701-774-7925

### TTY Relay ND

Within ND: 711  
Outside ND: 800-366-6888



WORKFORCE PROGRAMS  
JSND 5006 (R. 01-09)

Job Service North Dakota is an equal opportunity employer/program provider. Auxiliary aids and services are available upon request to individuals with disabilities.

# The Work Opportunity Tax Credit

A Money-Saving  
Tax Credit for  
Private Employers



**JOB  
SERVICE**  
North Dakota  
[jobsnd.com](http://jobsnd.com)  
*Your Workforce Connection*

## What is WOTC?

The Work Opportunity Tax Credit (WOTC) is a federally funded program designed to encourage employers in the private sector to hire from 9 target groups of qualified job seekers who face barriers to gainful employment. The Small Business and Work Opportunity Tax Act of 2007 extended this program through August 31, 2011.

## Why Use WOTC?

- It helps those in need find and retain jobs and gain on-the-job skills and experience, while qualifying employers for tax savings.
- Participating is easy. Complete minimal paperwork to request certification and Job Service North Dakota (JSND) verifies and processes the forms.
- The employer makes the hiring decision, and there is no limit to the number of qualified new hires a business can have.

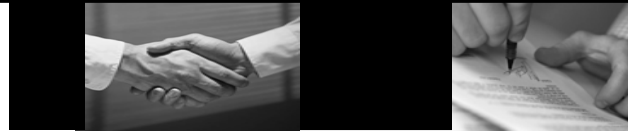
## Tax Credit Limitations

A business can claim only one tax credit on an employee for a qualified hiring period. A tax credit cannot be claimed on wages paid to an employee as part of federally subsidized On-the-Job Training (OJT). However, wages paid after the OJT period ends can qualify for the credit, and the time spent by the employee receiving OJT qualifies the

employer toward fulfilling the minimum employment period requirement (or retention period). Some employees do not qualify the employer for a tax credit:

- Current employees
- Relatives and dependents
- Majority owners of the employer
- Non-qualifying rehires

*Other restrictions do apply.*



- The tax credit can be as much as:
  - \$1,200 for each new summer youth hire
  - \$2,400 for each new adult hire
  - \$4,800 for each new disabled veteran hire
  - up to \$9,000 for each new long-term family assistance (TANF) recipient hired over a 2-year period.



Need more information?  
Visit [www.jobsnd.com/wotc](http://www.jobsnd.com/wotc)

- Detailed program information
- Forms
- Tax credit calculations/hours the employee must work
- IRS contact information
- Federally Designated Areas in North Dakota (EZ, EC, RC, and RCC)

## Hire From These Nine Target Groups

- **Qualified IV-A Recipient (TANF Recipient):** A member of a family that received Temporary Assistance for Needy Families (TANF) for any 9 months during the 18-month period ending on the hiring date.
- **Qualified Veteran:** Must meet **one** of the following criteria: **1)** a member of a family that received food stamps for at least a 3-month period within the last 15 months; **2)** a disabled veteran who is entitled to compensation for a service-connected disability and has a hiring date which is not more than 1 year after being discharged or released from active duty; or **3)** a disabled veteran who is entitled to compensation for a service-connected disability and has at least 6 cumulative months of unemployment during the 1-year period ending on the hiring date.
- **Qualified Ex-Felon:** An individual who has been convicted of a felony and who has a hiring date within 1 year after the last date on which the individual was convicted or released from prison.

- **Designated Community Resident (ages 18-39):** An individual whose principal residence is within a Federally Designated Area (EZ, RC, or RRC designations) in North Dakota (*visit our web site at [www.jobsnd.com/wotc](http://www.jobsnd.com/wotc) for more information*).
- **Vocational Rehabilitation Referral:** An individual who has a physical or mental disability resulting in a substantial barrier to employment who, within the past 2 years, met or will meet, **one** of the following criteria: **1)** completed or is completing rehabilitative services approved by a state plan; **2)** completed or is completing rehabilitative services approved by the U.S. Department of Veteran Affairs; or **3)** who has an individual work plan (IWP) developed and implemented by an employment network (EN) under the Ticket to Work program.
- **Qualified Summer Youth Employee (ages 16-17):** The youth must meet **all** of the following criteria: **1)** live in a principal residence within a Federally Designated Area (EZ, EC, or RC designations) in North Dakota (*visit our web site at [www.jobsnd.com/wotc](http://www.jobsnd.com/wotc) for more information*); **2)** perform services for the employer between May 1 and September 15; **3)** be age 16 or 17 on the hiring date (or if not at this age on the hiring date, then on May 1 of the calendar year involved); and **4)** must not have been

employed by the same employer prior to the 90-day (summer) period between May 1 and September 15.

- **Qualified Food Stamp Recipient (ages 18-39):** The individual must meet **one** of the following criteria: **1)** a member of a family who received food stamps for the 6-month period ending on the hiring date; or **2)** must have received assistance for at least 3 months out of the 5-month period ending on the hiring date.
- **Qualified Supplemental Security Income (SSI) Recipient:** An individual who is receiving SSI benefits for any month ending within the 60-day period ending on the hiring date.
- **Long-Term Family Assistance (TANF) Recipient:** The individual must be a member of a family that meets **one** of the following criteria: **1)** received Temporary Assistance to Needy Families (TANF) for at least 18 consecutive months ending on the hiring date; **2)** received TANF for at least 18 months (whether or not consecutive) beginning anytime after August 5, 1997, and whose date of hire is not more than 2 years after the ending date of the earliest 18-month period; or **3)** whose TANF eligibility expired after August 5, 1997, and whose date of TANF ineligibility is within 2 years from the date of hire.