Work Opportunity Tax Credit

Are you WOTC eligible?

**This federal tax credit provides an employer up to $2400 for hiring an eligible candidate.**

**Ex-felon:**

* An individual who has been convicted of a felony and has a hiring date that is not more than 1 year after the conviction or release from prison

**Vocational Rehabilitation Referral:**

* An individual with a disability who completed or is completing rehabilitative services from a state-certified agency, an Employment Network under the Ticket to Work program, or the U.S. Department of Veteran Affairs.

For a full list of the eligible groups, please visit <http://www.doleta.gov/business/incentives/opptax/eligible.cfm>.

**For Questions please contact:**

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**An employer would do the following to apply for the credit:**

**How do I apply?**

1. Complete page 1 of [IRS Form 8850](http://www.doleta.gov/leave-doleta.cfm?www.irs.gov/pub/irs-pdf/f8850.pdf) by the day the job offer is made.
2. Complete page 2 of [IRS Form 8850](http://www.doleta.gov/leave-doleta.cfm?www.irs.gov/pub/irs-pdf/f8850.pdf#page=2) after the individual is hired.
3. Complete [ETA Form 9061](http://www.doleta.gov/business/incentives/opptax/PDF/WOTC_ETA_Form_9061.pdf) or [ETA Form 9062](http://www.doleta.gov/business/incentives/opptax/PDF/eta_form_9062_cert.pdf) if the employee has been conditionally certified as belonging to a WOTC target group by a [state workforce agency](http://www.doleta.gov/business/incentives/opptax/State_Contacts.cfm), Vocational Rehabilitation agency, or another participating agency.
4. Submit the completed and signed IRS and ETA forms to your state workforce agency. Forms must be submitted within 28 calendar days of the employee's start date.

States may accept applications via mail, fax, or e-mail or may have an automated WOTC process that accepts electronic submissions. If you are not sure how your state accepts applications, contact your [state WOTC coordinator](http://www.doleta.gov/business/incentives/opptax/State_Contacts.cfm).