

## For More Information

Call or visit the  
VI Department of Labor Office  
nearest You!!

### St. Thomas

2353 Kronprindsens Gade  
St. Thomas, VI 00802  
Tel: (340) 776-3700  
Fax: (340) 715-5743

### St. Croix

4401 Sion Farm STE1  
Christiansted, VI 00820-4245  
Tel: (340) 773-1994  
Fax: (340) 713-3415

## Mail Applications to

VI Department of Labor  
WOTC Certification Unit  
P. O. Box 302608  
St. Thomas, VI 00803



The Department of Labor is an equal opportunity employer with equal opportunity programs. Auxiliary aids and service are available upon request.

■ Voice: (800) 809-8477

■ TDD: (800) 444-8477

## WOTC Work Opportunity Tax



## A Money Saving Tax Credit For Private Employers

# Earn Federal Tax Credit with WOTC

- No limit to the number of hires
- Employers decide whom to hire
- Minimal paperwork to claim tax credit
- Employers assist job seekers most in need of employment
- Create high performance workplaces



The Tax Relief and Health Care Act of 2006 reauthorized the Work Opportunity Tax Credit (WOTC) for 2 years effective January 1, 2006 through December 31, 2007 with eligibility criteria and credit amount changes taking effect January 1, 2007:

Additionally, On May 25, 2007, The Small Business and Work Opportunity Tax Act of 2007 **extended the WOTC program through August 31, 2011.**

Welfare-to-Work provisions have merged into WOTC as a new target group.

Employers can qualify for the tax credit when their new hires (who begin work after May 25, 2007) fall into one of the following categories:

## WHO QUALIFIES



### Welfare/TANF Recipients

A member of a family that is receiving or recently received Temporary Assistance for Needy Families (TANF) for at least 18 consecutive months ending on the hiring date or any 9 month period during the 18 month period.

### 18 - 39 year old Food Stamp Recipients

A member of a family that is receiving or recently

### Veterans/Disabled Veterans

A member of a family that is receiving or recently received food stamps.

### Vocational Rehabilitation Referrals

A disabled person who completed or is completing rehabilitative services from a state certified agency, employment network, or the U. S. Department of Veteran Affairs.

### Ex-Felons

An individual who has been convicted of a felony and has a hiring date which is not more than one year after the last date of conviction or release.

### Long Term Welfare Recipients

A recipient of Supplemental Security Income (SSI) benefits.

## Who Does NOT Qualify

- ◆ Relatives of employers
- ◆ Employees paid wages for federally subsidized on-the-job-training
- ◆ Employees who are rehired

## Applying For WOTC Tax Credit Certification

### Three Simple Steps

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Employers must :

1. Complete the one page IRS Form 8850 "Pre-Screening Notice and Certification Request for Work Opportunity" by the day the job offer is made.
2. Complete either the one page ETA Form 9061 or ETA Form 9062
  - If the job seeker has already been conditionally certified as belonging to a target group, complete the bottom part of ETA Form 9062 "Conditional Certification Form"
  - If the job seeker has not been conditionally certified, the employer and/or the job seeker must complete, the ETA Form 9061 "Individual Characteristics Form"
3. Mail or submit the signed IRS and ETA forms to the VI Department of Labor's WOTC Coordinator within 28 days of the job seeker's employment-start date.

**IRS Form 8850, and instructions, can be download from [www.vidol.gov](http://www.vidol.gov) or by visiting <http://irs.ustreas.gov>. You may also call call(800) 829-1040**

**ETA Form 9061 and brochure can be downloaded from [www.vidol.gov](http://www.vidol.gov) or by visiting <http://www.doleta.gov/business/incentives/opptax>**