

THE WORK OPPORTUNITY TAX CREDIT

The Work Opportunity Tax Credit provides tax incentives to businesses that hire and retain new employees who are members of qualified groups. It is based on the number of hours worked, length of employment, and earnings.

- » Any size business can benefit
- » Reduce tax liability
- » Easy application process
- » Hire qualified individuals

Groups that Qualify for the Tax Credit

- » Veterans
- » SSI Recipients
- » Vocational Rehabilitation Referrals
- » Ex-Felons
- » Food Stamp (SNAP) Recipients
- » TANF Recipients
- » Designated Community Resident
- » Summer Youth*
- » Long-term Unemployed Recipient

*A 16 or 17 year-old youth who works for the employer between May 1 and September 15 and lives in an Empowerment Zone

Forms and information are located at:
dol.georgia.gov/learn-about-tax-credits-and-incentives



Maximum Tax Credit

- » Veterans: from \$2,400 to \$9,600
- » Non-Veteran Groups: From \$1,200 in one year to \$9,000 over two years

Three Simple Steps to Apply

1. Complete IRS Form 8850, Pre-Screening Notice and Certification Request by the date of the job offer.
2. Complete the USDOL form ETA 9061-Individual Characteristics Form.
3. Submit the signed and dated IRS and USDOL forms no later than the 28th calendar day after the new employee starts work.

Applications must be submitted either electronically* using the Georgia eWOTC at wotc.gdol.ga.gov or by mail to:

WOTC Unit, Georgia Department of Labor
148 Andrew Young International Blvd, NE Ste. 450
Atlanta, GA 30303-1751

*if Legal Forms Holder