

# 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:

<http://dol.georgia.gov/learn-about-tax-credits-and-incentives>



[www.dol.georgia.gov](http://www.dol.georgia.gov)



**REDUCE YOUR TAX BILL**

## 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 <https://wotc.gdol.ga.gov/> (which is recommended) or by mail using the most recent versions of the IRS Form 8850 (Rev. March 2015) and ETA Form 9061 (Rev. August 2015) to:  
WOTC Unit- Georgia Department of Labor  
148 Andrew Young International Blvd, NE Ste. 400  
Atlanta, GA 30303-1751

\*if Legal Forms Holder

### FOR ADDITIONAL INFORMATION

[www.doleta.gov/business/incentives/opptax](http://www.doleta.gov/business/incentives/opptax)

