Employer Certification
Work Opportunity Tax Credit
(OPTIONAL)

U. S. Department of Labor
Employment and Training Administration

OMB No. 1205-0371
Expiration Date: 8/31/09

1. NAME AND ADDRESS OF CERTIFYING AGENCY:	2. CONTROL NO. (For Agency Use Only)	3. DATE COMPLETED
	4. TELEPHONE NO.	5. INITIATING AGENCY CODE (For Agency Use Only)

PART A. EMPLOYER

6. NAME AND ADDRESS OF FIRM	7. TELEPHONE NO.	8. EMPLOYER TAX EIN NO.
	9. REPRESENTATIVE'S NAME, ADDRESS and TELEPHONE NO.	

PART B. EMPLOYEE

10. NAME/ADDRESS OF EMPLOYEE	11. SOCIAL SECURITY NO.	12. EMPLOYMENT START DATE (Mo. Day, Yr.)

13. I, hereby, certify that the employee named in Part B is a member of the targeted group(s) indicated below (check all that apply/enter code)

	Code		Code
☐ IV-A Recipient	___	☐ Vocational Rehabilitation Ref.	___
☐ Veteran	___	☐ EZ/EC/RC Summer Youth	___
☐ Ex-Felon	___	☐ Food Stamp Recipient	___
☐ EZ/EC/RC High-Risk Y	___	☐ SSI Recipient	___
☐ Long-Term Family Assistance Recipient	___		

14. Indicate if individual is a Ticket Holder with an Individual Work Plan from an Employment Network: **Yes**___ **No**___

PART C. CERTIFICATION

I HEREBY CERTIFY that the individual named in Part B meets the eligibility criteria of Sec. 51 of the Internal Revenue Code.

15. NAME OF CERTIFYING OFFICER (Print or Type)	16. SIGNATURE. (Certifying Officer)	17. DATE ISSUED:

Comments to Employers:

Changes in the way the employer claims the credit have been made to the statute. These changes apply only to employees certified as Long-Term Family Assistance recipients, who begin work for the employer after December 31, 2006.

- The Long-Term Family Assistance recipient is now target group I. under the WOTC Program.
- The credit continues to be available for wages paid to this employee for services performed during the first two years of employment but no longer includes any benefits.
- The maximum first-year credit for the new WOTC group I. is now 40 percent and the maximum second-year credit is 50 percent of qualified wages (capped at $10,000) for a maximum combined credit of $9,000 for each new hire.
- The Minimum Employment Period is now the same as for the other eight WOTC targeted groups, i.e., 120 or 400 hours. For the other groups, the credit is 25 percent if the employee works at least 120 hours, but fewer than 400 hours, and 40 percent if the employee works at least 400 hours. (Wages for the other targeted groups remain capped at $6,000 ($3,000 for Summer Youth).
- The maximum credit for each of the other targeted groups is $2,400 ($1,200 for Summer Youth)).

Note. More information will be available in the instructions for IRS Form 5884, *Work Opportunity Credit*, for tax year 2007.

NOTE: Falsification of data on this form is a FEDERAL CRIME in violation of 18 USC 1001. Falsification of work or concealment of information is PUNISHABLE by a fine or imprisonment

INSTRUCTIONS FOR COMPLETING AND ISSUING THE CERTIFICATION FORM (CF) ETA 9063.
Documentary evidence of eligibility, (e.g., age documentary evidence for Summer Youth only) and/or collateral contacts are required to issue a WOTC Certification. Information on the Certification substantiates the employer is entitled to claim a tax credit.

Note: SWAs/DLAs must inform each employer who receives a WOTC Certification of the required *Minimum Employment Period* as stated in the "Comment Box" of the Certification. **However, enforcement of this requirement is, strictly, an IRS responsibility.**

Boxes to be completed on the Certification:

Box 1: **Name and Address**. Identify the SWA/DLA and include the appropriate address and zip code.

Box 2. **Control Number.** Enter the control number developed by the SWA/DLA for its own use.

Box 3. **Date Completed.** Enter the month, day and year when the form was completed.

Box 4. **Telephone Number.** Enter area code and telephone number of certifying SWA/DLA.

Box 5. **Initiating Agency Code.** Enter agency code developed by SWA/DLA for its own use.

Box 6. **Name and Address of Firm.** Enter employer's name and address including zip code.

Box 7. **Telephone Number.** Enter area code and telephone number of employer.

Box 8. **Employer Tax EIN Number.** Enter employer's taxpayer identification.

Box 9. **Representative's Name, Title and Address.** Enter the name, office location of the individual **authorized** by the employer to act on the employer's behalf and telephone number.

Box 10. **Name and Address of Employee.** Enter the employee's full name (i.e., last name, first and initial) and address including zip code and telephone number, if available.

Box 11. **Social Security No.** Enter the employee's social security number.

Box 12. **Employment Start Date.** Enter the month, day and year when the employee began to work for the employing firm.

Box 13. **Targeted Group**. Indicate, with a "✓ mark" the WOTC target group or groups the employee named in PART B. belongs to, and enter its code(s).

Box 14. **Ticket Holder Status.** Indicate a "✓ mark" if individual is a Ticket Holder with and Individual Work Plan from and Employment Network.

Box 15. **Certifying Official.** Key in/print full name and title of authorized certifying official.

Box 16. **Signature.** Enter authorized certifying official's signature.

Box 17. **Date.** Enter month, day and year when the Certification is issued by the certifying official.