

**Employer Certification
Work Opportunity Tax Credit
(OPTIONAL)**

U. S. Department of Labor
Employment and Training Administration

OMB No. 1205-0371
Expiration Date:

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

PART A. EMPLOYER

| | | |
|---------------------------------------|------------------------|--|
| 5. NAME/ADDRESS OF FIRM/TELEPHONE NO. | 6. EMPLOYER TAX EIN #: | 7. REPRESENTATIVE'S NAME, TITLE & ADDRESS. |
|---------------------------------------|------------------------|--|

PART B. EMPLOYEE

| | |
|----------------------------------|--|
| 8. SOCIAL SECURITY NO. | 9. EMPLOYMENT START DATE (Mo/ Day/Yr.) |
| 10. NAME AND ADDRESS OF EMPLOYEE | 11. TARGETED GROUP CODE: ("✓" if it applies) <input type="checkbox"/> Disabled Veteran receiving compensation for a service-connected disability. |
| | 12. TARGETED GROUP CODE: ("✓" those that apply) <input type="checkbox"/> Summer Youth (SY) <input type="checkbox"/> Ticket Holder (TH) with IWP from Employment Network <input type="checkbox"/> Long-term Family Assistance Recipient (LTFAR)* <input type="checkbox"/> Designated Community Resident (DCR). If DCR enter the name of the Rural Renewal County (RRC) where he lives in the space below. Name of County _____ Code if not SY, TH, LTFAR, or DCR: |

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.

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| 13. NAME OF CERTIFYING OFFICER (Print or Type) | 14. SIGNATURE. (Certifying Officer) | 15. 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 (i.e., on or after January 1, 2007).

- The Long-Term Family Assistance (LTFAR) 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.
- Wages for these employees continue to be capped at \$10,000 for each year, but no longer include any cash benefits.
- The *Minimum Employment Period* and first-year credit are now the same as for the other eight WOTC targeted groups. That is, the credit is 25 percent if the employee works at least 120 hours, but fewer than 400 hours, and 40 percent (instead of 35% under the WtWTC) if the employee works at least 400 hours. Wages for the eight target groups remain capped at \$6,000 (\$3,000 for Summer Youth). The maximum one-year WOTC for all adult groups (except for Summer Youth and the LTFAR) is up to \$2,400.
- The second-year credit for the LTFAR is 50 percent of up to \$10,000 paid in wages
- The maximum first-year credit for the new WOTC I group is now \$4,000; the maximum second-year credit is now \$5,000 for a maximum combined two-year credit of \$9,000 for each new WOTC hire.

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

NOTE: Falsification of data to obtain this Certification 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) 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 against the first-year wages paid.

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:** **Initiating Agency Code.** Enter agency code developed by SWA/DLA for its own use.
- Box 5:** **Name and Address of Firm.** Enter employer's name and address including zip code.
- Box 6:** **Employer Tax EIN Number.** Enter employer's taxpayer identification.
- Box 7:** **Representative's Name, Title and Address.** Enter the name, title and office location of the individual **authorized** by the employer to act on the employer's behalf.
- Box 8:** **Social Security No.** Enter the employee's social security number.
- Box 9:** **Employment Start Date.** Enter the month, day and year when the employee began to work for the employing firm.
- 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:** **Targeted Group.** Indicate, with a check mark ("✓ ") if individual is being certified as a "Disabled Veteran" receiving compensation for a service—connected disability.
- Box 12:** **Targeted Groups.** Indicate, with a check mark ("✓ ") if Summer Youth, Ticket Holder with an Individual Work Plan (IWP) from an Employment Network (EN), a Long-Term Family Assistance Recipient (LTFAR) or a Designated Community Resident (DCR) residing in a Rural Renewal County. If not a SY, TH, LTFAR, or DCR enter code for other WOTC target group(s).
- Box 13:** **Certifying Official.** Key in/print full name and title of authorized certifying official.
- Box 14:** **Signature.** Enter authorized, certifying official's signature.
- Box 15:** **Date.** Enter month, day and year when the Certification is issued by the certifying official.

Persons are not required to respond to this collection of information unless it displays a currently valid OMB Control Number. Respondent's obligation to reply to these requirements is required to obtain or retain benefits (PL104-188). Public reporting burden for this collection of Information is estimated to average .33 minutes per response, including the time for reading instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the U.S. Department of Labor, Division of Adult Services, Room C-4514, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371).

