

Tax Forms & Publications

Work Request Notification (WRN)/Circulation

Product **Instructions for Form 8850**

Title **Pre-Screening Notice and Certification Request for the Work Opportunity Credit**

Tax year **2011**

Processing year **2012**

This is the **First** circulation of this product for your review and comments. This circulation can be used to support any necessary work requests. **We have reviewed this product and propose the following. For circulations of forms, our review included the instructions and related worksheets.**

No changes that would impact a Unified Work Request (UWR) (**Form 8850 is not filed with the IRS.**)

Changes that may impact a UWR as a result of:

Legislation or Chief Counsel guidance: VOW to Hire Heroes Act of 2011 (H.R. 674 as amended, section 261)

A program change initiated by:

Signature of Approving Official

Bill Woolf

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Date: 2011.11.16 17:01:36 -05'00'

Date

November 16, 2011

Description of major changes

Proposed Legislation

We are revising Form 8850 to reflect proposed legislation passed by the Senate on November 10, 2011, and very likely to pass the House and be signed into law (H.R. 674 as amended), that allows employers an expanded work opportunity credit for hiring certain unemployed veterans after the date of enactment. Although we normally do not circulate products with changes based on proposed legislation, we are making an exception because, under current procedures, Form 8850 must be completed no later than the day the job offer is made to veterans who qualify under these new provisions. This means we need to be prepared to release a revised Form 8850 shortly after any legislation is enacted. For this reason, we would like to receive any comments shortly after any legislation is passed by both houses of Congress but before it is actually signed into law.

Instructions for Form 8850 Changes

We revised What's New to highlight the following changes.

- > The new targeted groups for veterans unemployed for at least 4 weeks (H.R. 674 as amended, section 261(b)(3)).
- > The expiration of the Hurricane Katrina employee targeted group (Public Law 111-343 (Division C), section 319).
- > The expiration of the unemployed veteran and disconnected youth targeted groups for individuals hired after 2010 (Code section 51(d)(14)).
- > The expiration of empowerment zone designations after 2011 (Code section 1391(d)(1)(A)(i)).
- > The expiration of renewal community designations after 2009 (Code section 1400E(b)(1)(A)).
- > The creation of an IRS.gov product page where we can post information about future developments.

We deleted additional text on page 1 to reflect the expiration of the Hurricane Katrina targeted group as discussed earlier.

We inserted text on page 2 to reflect new targeted groups for certain unemployed veterans (H.R. 674 as amended, section 261(b)(3)).

We deleted list items 10, 11, and 12 on pages 2 and 3 to reflect the expiration of these listed targeted groups as discussed earlier.

We deleted additional text on page 2 to reflect the expiration of renewal community designations after 2009 as discussed earlier.

We deleted the discussion of GO Zones on page 3 to reflect the expiration of the Hurricane Katrina employee targeted group as discussed earlier.

We revised the empowerment zone discussion on page 3 to reflect the expiration of empowerment zone designations after 2011 as discussed earlier.

We deleted the discussion of renewal communities on pages 3 and 4 to reflect the expiration of renewal community designations after 2009 as discussed earlier.

Comments: We will consider all comments received. However, comments received after 30 days may be deferred until the next revision. Comments should be sent via email to both the Tax Law Specialist and Reviewer listed below. If we need to make significant changes based on comments or other new information received, we will issue a subsequent circulation of this product; otherwise, these changes are final.

Tax Law Specialist **Neal Dickman**

Reviewer **Bill Woolf**

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