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If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

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Instructions for Form 8850



Department of the Treasury
Internal Revenue Service

(Rev. March 2021)

(For use with the March 2016 revision of Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8850 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form8850](https://www.irs.gov/Form8850).

What's New

The Taxpayer Certainty and Disaster Tax Relief Act of 2020 made the following changes.

- The work opportunity credit has been extended to cover certain individuals who begin working for you after 2020 and before 2026.
- The empowerment zone designations expired at the end of 2020. However, the Act provides for an extension of the designations to the end of 2025. To extend the designations, state and local governments must amend their nominations of the designated zones in order to move the termination date to December 31, 2025. The IRS is working to provide guidance on how to amend the nomination of an empowerment zone to provide for a new termination date. Go to [IRS.gov/Form8850](https://www.irs.gov/Form8850) for updates on the guidance once it becomes available.

Purpose of Form

Employers use Form 8850 to pre-screen and to make a written request to the state workforce agency (SWA) of the state in which their business is located (where the employee works) to certify an individual as a member of a targeted group for purposes of qualifying for the work opportunity credit.

Submitting Form 8850 to the SWA is but one step in the process of qualifying for the work opportunity credit. The state work opportunity tax credit (WOTC) coordinator for the SWA must certify the job applicant is a member of a targeted group. After starting work, the employee must meet the minimum number-of-hours-worked requirement for the work opportunity credit. Generally, an employer elects to take the credit by filing Form 5884, Work Opportunity Credit. However, a tax-exempt organization that hires a qualified veteran must report the work opportunity credit on Form 5884-C, Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans.



You must receive the certification from the SWA before you can claim the related credit on Form 5884 or Form 5884-C.

Who Should Complete and Sign the Form

The job applicant gives information to the employer on or before the day a job offer is made. This information is entered on Form 8850. If the employer believes the applicant is a

member of a targeted group (as defined later, under [Members of Targeted Groups](#)), the employer completes the rest of the form no later than the day the job offer is made. Both the job applicant and the employer must sign Form 8850 no later than the date for submitting the form to the SWA.

Instructions for Employer

When and Where To File

Don't file Form 8850 with the IRS. Instead, you must submit it to the SWA of the state in which your business is located (where the employee works) generally no later than the 28th calendar day after the date the individual begins working for you.



Submitting Form 8850 to the SWA is listed in Rev. Proc. 2018-58 (section 15, item 12) as an act that may be postponed for taxpayers affected by a federally declared disaster. For the latest disaster tax relief guidance go to [IRS.gov/Disaster](https://www.irs.gov/Disaster).



If the credit expires and is retroactively extended, the IRS may allow you more time to submit Form 8850 for an individual who began work while the credit was expired or for a reasonable time after it was extended. If more time is allowed, we will provide details at [IRS.gov/Form8850](https://www.irs.gov/Form8850) and in revised Instructions for Form 8850.

Although facsimile submission of Form 8850 is permitted, not all states are equipped to accept a faxed copy of Form 8850. Contact your state WOTC coordinator as discussed below and see Notice 2012-13, 2012-9 I.R.B. 421, is available at [IRS.gov/irb/2012-09_IRB#NOT-2012-13](https://www.irs.gov/irb/2012-09_IRB#NOT-2012-13).

Although electronic submission of Form 8850 is permitted, not all states are equipped to receive Form 8850 electronically. Contact your state WOTC coordinator as discussed next and see Announcement 2002-44 and Notice 2012-13 for details. You can find Announcement 2002-44 on page 809 of Internal Revenue Bulletin 2002-17 at [IRS.gov/pub/irs-irbs/irb02-17.pdf](https://www.irs.gov/pub/irs-irbs/irb02-17.pdf).

To get the name, address, phone and fax numbers, and email address of the WOTC coordinator for your state, visit the Department of Labor Employment and Training Administration (ETA) website at www.dol.gov/agencies/eta/wotc/contact/state-workforce-agencies.



*Never attach Form 8850 to a tax return or otherwise send it to the IRS, regardless of the employee's targeted group. Form 8850 **must** be submitted to the SWA of the state in which your business is located (where the employee works).*

Additional Requirements for Certification

In addition to submitting Form 8850, you must complete and send to your state WOTC coordinator either:

- ETA Form 9062, Conditional Certification, if the job applicant received this form from a participating agency (for example, the Jobs Corps); or
- ETA Form 9061, Individual Characteristics Form (ICF), if the job applicant didn't receive a conditional certification; and
- ETA Form 9175, Long-Term Unemployment Recipient Self-Attestation Form, if the job applicant is a qualified long-term unemployment recipient.

You can get ETA Form 9061 and ETA Form 9175 from your local public employment service office or you can download it from the ETA website at www.doleta.gov/business/Incentives/opptax/how-to-file.

Recordkeeping

Keep copies of Forms 8850, any transmittal letters that you submit to your state WOTC coordinator, and certification letters you receive from your WOTC coordinator as long as they may be needed for the administration of the provisions relating to the work opportunity credit. Records that support the credit usually must be kept for 3 years from the date any income tax return claiming the credit is due or filed, whichever is later.

Members of Targeted Groups

A job applicant may be certified as a member of a targeted group if he or she is described in one of the following groups.

1. **Qualified IV-A recipient.** An individual who is a member of a family receiving assistance under a state plan approved under part A of title IV of the Social Security Act relating to Temporary Assistance for Needy Families (TANF). The assistance must be received for any 9 months during the 18-month period ending on the hiring date.

2. **Qualified veteran.** A veteran who is any of the following.

- A member of a family that has received Supplemental Nutrition Assistance Program (SNAP) benefits (food stamps) for at least a 3-month period during the 15-month period ending on the hiring date.
- Unemployed for a period or periods totaling at least 4 weeks (whether or not consecutive) but less than 6 months in the 1-year period ending on the hiring date.
- Unemployed for a period or periods totaling at least 6 months (whether or not consecutive) in the 1-year period ending on the hiring date.
- Entitled to compensation for a service-connected disability and is hired not more than 1 year after being discharged or released from active duty in the U.S. Armed Forces.
- Entitled to compensation for a service-connected disability and was unemployed for a period or periods totaling at least 6 months (whether or not consecutive) in the 1-year period ending on the hiring date.

Note. Requesting the information in box 4 or box 5 of Form 8850 is an exception to the Americans with Disabilities Act's prohibition on pre-offer disability-related inquiries. The purpose of this request is to support the hiring of certain disabled veterans, which may entitle the employer to a larger work opportunity credit than the hiring of other targeted group members.

To be considered a veteran, the applicant must:

- Have served on active duty (not including training) in the Armed Forces of the United States for more than 180 days or have been discharged or released from active duty for a service-connected disability, and
- Not have a period of active duty (not including training) of more than 90 days that ended during the 60-day period ending on the hiring date.

3. **Qualified ex-felon.** An ex-felon who has been convicted of a felony under any federal or state statute, and is hired not more than 1 year after the conviction or release from prison for that felony.

4. **Designated community resident.** An individual who is at least age 18 but not yet age 40 on the hiring date and lives within an empowerment zone or rural renewal county (defined later).

5. **Vocational rehabilitation referral.** An individual who has a physical or mental disability resulting in a substantial handicap to employment and who was referred to the employer upon completion of (or while receiving) rehabilitation services by a rehabilitation agency approved by the state, an employment network under the Ticket to Work program, or the Department of Veterans Affairs.

6. **Summer youth employee.** An individual who:

- Performs services for the employer between May 1 and September 15;
- Is at least age 16 but not yet age 18 on the hiring date (or, if later, on May 1);
- Has never worked for the employer before; and
- Lives within an empowerment zone.

7. **Recipient of SNAP benefits (food stamps).** An individual who:

- Is at least age 18 but not yet age 40 on the hiring date, and
- Is a member of a family that:
 - a. Has received SNAP benefits for the 6-month period ending on the hiring date; or
 - b. Is no longer eligible for such assistance under section 6(o) of the Food and Nutrition Act of 2008, but the family received SNAP benefits for at least 3 months of the 5-month period ending on the hiring date.

8. **SSI recipient.** An individual who is receiving supplemental security income benefits under title XVI of the Social Security Act (including benefits of the type described in section 1616 of the Social Security Act or section 212 of Public Law 93-66) for any month ending during the 60-day period ending on the hiring date.

9. **Long-term family assistance recipient.** An individual who is a member of a family that:

- Has received TANF payments for at least 18 consecutive months ending on the hiring date; or
- Receives TANF payments for any 18 months (whether or not consecutive) beginning after August 5, 1997, and the earliest 18-month period beginning after August 5, 1997, ended during the past 2 years; or
- Stopped being eligible for TANF payments because federal or state law limits the maximum period such assistance is payable and the individual is hired not more than 2 years after such eligibility ended.

10. **Qualified long-term unemployment recipient.** An individual who on the day before the individual begins work for the employer, or, if earlier, the day the individual completes Form 8850 as a pre-screening notice, is in a period of unemployment that:

- Is not less than 27 consecutive weeks, and

- Includes a period (which may be less than 27 consecutive weeks) in which the individual received unemployment compensation under state or federal law.

Member of a Family

With respect to the qualified IV-A recipient, qualified veteran, recipient of SNAP benefits (food stamps), and long-term family assistance recipient, an individual whose family receives assistance for the requisite period meets the family assistance requirement of the applicable group if the individual is included on the grant (and thus receives assistance) for some portion of the specified period.

Empowerment Zones

The following paragraphs describe areas that were designated empowerment zones. For the latest information about empowerment zone designations, go to [IRS.gov/Form8850](https://www.irs.gov/form8850).

Urban areas. Parts of the following urban areas were designated empowerment zones.

- Baltimore, MD
- Boston, MA
- Chicago, IL
- Cincinnati, OH
- Cleveland, OH
- Columbia/Sumter, SC
- Columbus, OH
- Cumberland County, NJ
- Detroit, MI
- El Paso, TX
- Fresno, CA
- Gary/Hammond/East Chicago, IN
- Huntington, WV/Ironton, OH
- Jacksonville, FL
- Knoxville, TN
- Los Angeles, CA (city and county)
- Miami/Dade County, FL
- Minneapolis, MN
- New Haven, CT
- New York, NY
- Norfolk/Portsmouth, VA
- Oklahoma City, OK
- Philadelphia, PA/Camden, NJ
- Pulaski County, AR
- San Antonio, TX
- Santa Ana, CA
- St. Louis, MO/East St. Louis, IL
- Syracuse, NY
- Tucson, AZ
- Yonkers, NY

Rural areas. Parts of the following rural areas were designated empowerment zones.

- Aroostook County, ME (part of Aroostook County)
- Desert Communities, CA (part of Riverside County)
- Griggs-Steele, ND (part of Griggs County and all of Steele County)
- Kentucky Highlands, KY (part of Wayne County and all of Clinton and Jackson Counties)
- Mid-Delta, MS (parts of Bolivar, Holmes, Humphreys, Leflore, Sunflower, and Washington Counties)
- Middle Rio Grande FUTURO Communities, TX (parts of Dimmit, Maverick, Uvalde, and Zavala Counties)
- Oglala Sioux Tribe, SD (parts of Jackson and Bennett Counties and all of Shannon County)

- Rio Grande Valley, TX (parts of Cameron, Hidalgo, Starr, and Willacy Counties)
- Southernmost Illinois Delta, IL (parts of Alexander and Johnson Counties and all of Pulaski County)
- Southwest Georgia United, GA (part of Crisp County and all of Dooly County)

Rural Renewal Counties

A rural renewal county is a county in a rural area that lost population during the 5-year periods 1990 through 1994 and 1995 through 1999. Rural renewal counties are listed below.

Alabama. The counties of Butler, Dallas, Macon, Perry, Sumter, and Wilcox.

Alaska. The census areas of Aleutians West, Wrangell-Petersburg, and Yukon-Koyukuk.

Arkansas. The counties of Arkansas, Chicot, Clay, Desha, Jackson, Lafayette, Lee, Little River, Monroe, Nevada, Ouachita, Phillips, Union, and Woodruff.

Colorado. The counties of Cheyenne, Kiowa, and San Juan.

Georgia. The counties of Randolph and Stewart.

Illinois. The counties of Alexander, Edwards, Franklin, Gallatin, Greene, Hancock, Hardin, Jasper, Knox, McDonough, Montgomery, Pulaski, Randolph, Richland, Scott, Warren, Wayne, and White.

Indiana. Perry County.

Iowa. The counties of Adair, Adams, Appanoose, Audubon, Butler, Calhoun, Cass, Cherokee, Clay, Clayton, Emmet, Floyd, Franklin, Fremont, Hancock, Humboldt, Ida, Keokuk, Kossuth, Montgomery, Osceola, Palo Alto, Pocahontas, Poweshiek, Sac, Taylor, Union, Wayne, Winnebago, and Worth.

Kansas. The counties of Atchison, Barber, Barton, Brown, Clay, Cloud, Comanche, Decatur, Edwards, Elk, Ellsworth, Gove, Graham, Greeley, Greenwood, Harper, Hodgeman, Jewell, Kiowa, Labette, Lane, Lincoln, Marshall, Mitchell, Montgomery, Ness, Osborne, Phillips, Rawlins, Republic, Rooks, Rush, Russell, Scott, Sheridan, Sherman, Smith, Stafford, Trego, Wallace, Washington, Wichita, and Woodson.

Kentucky. The counties of Bell, Caldwell, Floyd, Harlan, Hickman, Leslie, Letcher, Pike, and Union.

Louisiana. The parishes of Bienville, Claiborne, Franklin, Jackson, Morehouse, St. Mary, Tensas, Vernon, and Webster.

Maine. The counties of Aroostook and Piscataquis.

Michigan. The counties of Gogebic, Marquette, and Ontonagon.

Minnesota. The counties of Big Stone, Chippewa, Cottonwood, Faribault, Jackson, Kittson, Koochiching, Lac Qui Parle, Lincoln, Marshall, Martin, Murray, Norman, Pipestone, Red Lake, Redwood, Renville, Stevens, Traverse, Wilkin, and Yellow Medicine.

Mississippi. The counties of Adams, Coahoma, Humphreys, Montgomery, Quitman, Sharkey, Tallahatchie, and Washington.

Missouri. The counties of Atchison, Carroll, Chariton, Clark, Holt, Knox, Mississippi, New Madrid, Pemiscot, and Worth.

Montana. The counties of Carter, Daniels, Dawson, Deer Lodge, Fallon, Garfield, Hill, Liberty, McCone, Petroleum, Phillips, Powder River, Prairie, Richland, Roosevelt, Rosebud, Sheridan, Valley, and Wibaux.

Nebraska. The counties of Antelope, Banner, Boone, Box Butte, Boyd, Burt, Cedar, Chase, Deuel, Dundy, Fillmore, Franklin, Garden, Garfield, Greeley, Hayes, Hitchcock, Holt, Jefferson, Johnson, Logan, Nance, Nemaha, Nuckolls, Pawnee, Perkins, Red Willow, Richardson, Rock, Sheridan, Sherman, Thayer, Thomas, Valley, Webster, and Wheeler.

Nevada. The counties of Esmeralda, Lander, and Mineral.

New Hampshire. Coos County.

New Mexico. The counties of Harding and Quay.

New York. The counties of Clinton and Montgomery.

North Dakota. The counties of Adams, Barnes, Benson, Billings, Bottineau, Burke, Cavalier, Dickey, Divide, Dunn, Eddy, Emmons, Foster, Golden Valley, Grant, Griggs, Hettinger, Kidder, LaMoure, Logan, McHenry, McIntosh, McKenzie, McLean, Mercer, Mountrail, Nelson, Oliver, Pembina, Pierce, Ramsey, Ransom, Renville, Sargent, Sheridan, Slope, Stark, Steele, Stutsman, Towner, Traill, Walsh, Wells, and Williams.

Ohio. The counties of Crawford, Monroe, Paulding, Seneca, and Van Wert.

Oklahoma. The counties of Alfalfa, Beaver, Cimarron, Custer, Dewey, Ellis, Grant, Greer, Harmon, Harper, Kiowa, Major, Roger Mills, Seminole, Tillman, and Woodward.

Pennsylvania. The counties of Venango and Warren.

South Carolina. Marlboro County.

South Dakota. The counties of Aurora, Campbell, Clark, Day, Deuel, Douglas, Faulk, Grant, Gregory, Haakon, Hand, Harding, Hutchinson, Jones, Kingsbury, Marshall, McPherson, Miner, Perkins, Potter, Sanborn, Spink, Tripp, and Walworth.

Texas. The counties of Andrews, Bailey, Baylor, Borden, Briscoe, Brooks, Castro, Cochran, Coleman, Collingsworth, Cottle, Crane, Culberson, Deaf Smith, Dimmit, Eastland, Fisher, Floyd, Foard, Gray, Hall, Hardeman, Haskell, Hemphill, Hockley, Hutchinson, Kenedy, Kent, Knox, Lamb, Martin, McCulloch, Morris, Nolan, Oldham, Reagan, Reeves, Refugio, Roberts, Scurry, Stonewall, Terrell, Terry, Upton, Ward, Wheeler, Wilbarger, Winkler, Yoakum, and Zavala.

Virginia. The counties of Buchanan, Dickenson, Highland, and Lee, and the independent cities of Clifton Forge, Covington, Norton, and Staunton.

West Virginia. The counties of Calhoun, Gilmer, Logan, McDowell, Mercer, Mingo, Summers, Tucker, Webster, Wetzell, and Wyoming.

Wyoming. The counties of Carbon and Niobrara.