

Work Opportunity Tax Credit Checklist

Provide all information requested on the forms, and ensure it is legible. If one of the submitted forms is incomplete, you will receive a “needs” letter from the state workforce agency (SWA), asking you to complete the form or provide additional information.

Check the following to ensure you have addressed any common errors or omissions:

- All information is legible.
- If scanned, documents are clearly readable.
- The qualified new hire completed page 1 of IRS Form 8850 prior to the work start date.
- The employer completed page 2 of IRS Form 8850.
- Both the new hire and the employee completed ETA Form 9061 to identify any potential WOTC target group, and to provide other relevant information.
- You provided the full physical address where the new hire resides (instead of a P.O. Box).
- The new hire’s date of birth is included, if needed to qualify for the requested target group.
- A hire date is listed that is not later than the new employee’s start date.
- You provided full nine-digit Social Security.
- You provided the Federal Employer Identification Number.
- All boxes are checked for any target group for which the new hire could potentially be eligible.
- Forms are signed in pen or electronically.
- Supporting documentation is attached if needed.