

Work Opportunity Tax Credits for Youth

What is a Work Opportunity Tax Credit?

The Work Opportunity Tax Credit (WOTC) encourages employers to hire people who qualify as members of a target group. It offers them a federal tax credit to hire people from these groups.

The American Recovery and Reinvestment Act of 2009 set up a new target group for disconnected youth. This group covers youths who began work for an employer in 2009 and 2010.

Who Qualifies for WOTC?

Qualified Summer Youth

- A person who works at least 120 hours between May 1 and September 15 **AND**
- Is age 16 but not yet 18 on the hiring date **AND**
- Lives in an Empowerment Zone or Renewal Community

Disconnected Youth

- A person who is at least 16 but not yet 25 **AND**
- Has not had a regular job or attended school within the past 6 months **AND**
- Does not have a high school diploma or a GED

How to Apply for Credits

To apply for WOTC credit, the job seeker and the employer must fill out a Pre-Screening Notice (IRS Form 8850) on or before the hire date. The Pre-Screening Notice must be:

- Completed
- Signed
- Postmarked within 28 days after the first day of work **AND**
- Sent to the New York State Department of Labor

To speed up the applications process, employers should send either:

- An Individual Characteristic Form (ETA 9061)

OR

- A Conditional Certification Form (ETA 9062)

Include one of these forms with the Pre-Screening Notice.

Mail applications to:

**New York State Department of Labor
Work Opportunity Tax Credit/
Foreign Labor Certification Unit
State Office Campus, Building 12, Room 200
Albany, New York 12240**

For more information, call 1-888-4-NYSDOL or go to www.labor.ny.gov.

PROTECT *all Workers*
ASSIST *the Unemployed*
CONNECT *Employers and Workers*