Instructions for Form 8850

(Rev. August 2009)

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

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

What’s New
• The targeted group for Hurricane Katrina employees has been extended to cover certain employees hired after August 27, 2007, and before August 28, 2009.
• For certain veterans who begin work after 2008 and before 2011, a new targeted group has been added for certain unemployed veterans who were discharged or released from active duty in the U.S. Armed Forces during the 5-year period ending on the hiring date and received unemployment compensation for at least 4 weeks during the 1-year period ending on the hiring date. For details, see page 2.
• For individuals who begin work after 2008 and before 2011, a new targeted group has been added for disconnected youth. For details, see page 2.
• For unemployed veterans and disconnected youth (discussed above) hired before September 17, 2009, employers are required to file Form 8850 with the SWA no later than October 17, 2009.
• The food stamp program has been renamed the Supplemental Nutrition Assistance Program (SNAP).
• Parts of Washington, DC will continue to be treated as an empowerment zone until the end of 2009. See page 3.

Purpose of Form
Employers use Form 8850 to pre-screen and to make a written request to their state workforce agency (SWA) (unless the employee checks only the Hurricane Katrina employee box) 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 (unless the employee checks only the Hurricane Katrina employee box) 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. The employer elects to take the credit by filing Form 5884, Work Opportunity Credit.

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. Based on the applicant’s information, the employer determines whether or not he or she believes the applicant is a member of a targeted group (as defined under Members of Targeted Groups). If the employer believes the applicant is a member of a targeted group, the employer completes the rest of the form no later than the date 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
Do not file Form 8850 with the Internal Revenue Service. Instead, if required, file it with your SWA no later than the 28th day after the job applicant begins work for you (by October 17, 2009, for unemployed veterans or disconnected youth hired after 2008 and before September 17, 2009). Although electronic filing of Form 8850 is permitted, at the time these instructions were published, Alabama and Colorado were the only states equipped to receive Form 8850 electronically. See Announcement 2002-44 for details. You can find Announcement 2002-44 on page 809 of Internal Revenue Bulletin 2002-17 at 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.doleta.gov/business/Incentives/opptax.

Never attach Form 8850 to a tax return or otherwise send it to the IRS, regardless of the employee’s targeted group. Form 8850 should be filed with the SWA unless the employee checks only the Hurricane Katrina employee box, in which case the employer should keep the Form 8850 for its records.

Additional Requirements for Certification
In addition to filing Form 8850, you must complete and send to your state WOTC coordinator either:
• ETA Form 9062, Conditional Certification Form, if the job applicant filed Form 8850 from a participating agency (e.g., the Jobs Corps), or
• ETA Form 9061, Individual Characteristics Form, if the job applicant did not receive a conditional certification.

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

Cat. No. 24833J
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:

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 receiving assistance under the Supplemental Nutrition Assistance Program (SNAP) (food stamps) for at least a 3-month period during the 15-month 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 of Form 8850 is to perform services principally in the GO Zone. Certification under the GO Zone and is hired not more than 1 year after being discharged or released from active duty does not apply to this group.

3. 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 Stamp Act of 1977, but the family received SNAP benefits for at least 3 months of the 6-month period ending on the hiring date.

4. Recipient of TANF benefits. An individual who receives supplemental 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.

5. Recipient of SSI benefits. A member of a family receiving assistance under 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.

6. Employment network referral. An individual who:
   - Has received 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.

7. Hurricane Katrina employee. A Hurricane Katrina employee is a person who, on August 28, 2005, had a main home in the Gulf Opportunity (GO) Zone (core disaster area) and, during a 4-year period beginning on this date, is hired to perform services principally in the GO Zone. Certification does not apply to this group.

8. Unemployed veteran. A veteran hired after 2008 and before 2011 who:
   - Has received unemployment compensation under state or federal law for at least 4 weeks during the 1-year period ending on the hiring date.

9.Disconnected youth. An individual hired after 2008 and before 2011 who:
   - Is at least age 16 but not yet age 25 on the hiring date; and
   - Is at least age 18 but not yet age 40 on the hiring date, and
   - Lives within an empowerment zone, renewal community, or rural renewal county (defined later).

10. Vocational rehabilitation referral. An individual who:
    - Is a veteran who is any of the following:
      - 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.
      - 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.

11. 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, renewal community, or rural renewal county (defined later).

12. Summer youth employee. An individual who:
    - Performs services for the employer between May 1 and September 15, and
    - Is at least age 16 but not yet age 18 on the hiring date (or if later, on May 1), and
    - Has never worked for the employer before, and
    - Lives within an empowerment zone or renewal community.

13. 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 Stamp Act of 1977, but the family received SNAP benefits for at least 3 months of the 6-month period ending on the hiring date.

14. 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.

15. SSI recipient. An individual who:
    - 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.

16. Vocational rehabilitation referral. An individual who:
    - Is a veteran who is any of the following:
      - 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.
      - 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.

17. 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 Stamp Act of 1977, but the family received SNAP benefits for at least 3 months of the 6-month period ending on the hiring date.

18. 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.

19. Unemployed veteran. A veteran hired after 2008 and before 2011 who:
    - Has received unemployment compensation under state or federal law for at least 4 weeks during the 1-year period ending on the hiring date.

20. Disconnected youth. An individual hired after 2008 and before 2011 who:
    - Is at least age 16 but not yet age 25 on the hiring date; and
    - During the past 6 months, has not attended or has not regularly attended any secondary, technical, or post-secondary school for more than an average of 10 hours per week, not counting periods during which the school was closed for scheduled vacation; and
    - During each consecutive 3-month period within the past 6 months, was not employed or was employed and earned an amount less than he or she would have earned working for the applicable minimum wage 30 hours every week during the 3-month period; and
    - Does not have a certificate of graduation from a secondary school or a General Education Development (GED) certificate or has a certificate that was awarded at least 6 months ago and he or she has not held a job (other than occasionally) or been admitted to a technical or post-secondary school since receiving the certificate.
The counties of Baldwin, Choctaw, Clarke, Alabama, cover the following areas in three states. Empowerment zones. You can find out if your business or assistance from the Federal Government. The GO Zone Rural areas. Eligible for either individual only or both individual and public the Federal Emergency Management Agency (FEMA) to be urban areas. Part of the following urban areas are designated as renewal in effect until the end of 2009. You can find out if your business empowerment zones. The designations will generally remain in effect until the end of 2009. For details, use the RC/EZ/EC Address Locator at the GO Zone (also called the core disaster area) covers the portion of the Hurricane Katrina disaster area determined by the Federal Emergency Management Agency (FEMA) to be eligible for either individual only or both individual and public assistance from the Federal Government. The GO Zone covers the following areas in three states. Alabama. The counties of Baldwin, Choctaw, Clarke, Greene, Hale, Marengo, Mobile, Pickens, Sumter, Tuscaloosa, and Washington. Louisiana. The parishes of Acadia, Ascension, Assumption, Calcasieu, Cameron, East Baton Rouge, East Feliciana, Iberia, Iberville, Jefferson, Jefferson Davis, Lafayette, Lafourche, Livingston, Orleans, Plaquemines, Pointe Coupee, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Martin, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Vermilion, Washington, West Baton Rouge, and West Feliciana. Mississippi. The counties of Adams, Amite, Atala, Choctow, Claiborne, Clarke, Copiah, Covington, Forrest, Franklin, George, Greene, Hancock, Harrison, Hinds, Holmes, Humphreys, Jackson, Jasper, Jefferson, Jefferson Davis, Jones, Kemper, Lamar, Lauderdale, Lawrence, Leake, Lincoln, Lowndes, Madison, Marion, Neshoba, Newton, Noxubee, Oktibbeha, Pearl River, Perry, Pike, Rankin, Scott, Simpson, Smith, Stone, Walthall, Warren, Wayne, Wilkinson, Winston, and Yazoo. Empowerment Zones The following paragraphs describe current designations of empowerment zones. The designations will generally remain in effect until the end of 2009. Urban areas. Parts of the following urban areas are empowerment zones. You can find out if your business or an employee’s residence is located within an urban empowerment zone by using the RC/EZ/EC Address Locator at www.hud.gov/crlocator or by calling 1-800-998-9999. • Pinal County, AR • Tucson, AZ • Fresno, CA • Los Angeles, CA (city and county) • Santa Ana, CA • New Haven, CT • Jacksonville, FL • Miami/Dade County, FL • Chicago, IL • Gary/Renwood/East Chicago, IN • Boston, MA • Baltimore, MD • Detroit, MI • Minneapolis, MN • St. Louis, MO/East St. Louis, IL • Cumberland County, NJ • New York, NY • Syracuse, NY • Yonkers, NY • Philadelphia, PA/Camden, NJ • Columbia/Sumter, SC • Knoxville, TN • El Paso, TX • San Antonio, TX • Norfork/Portsmouth, VA • Huntington, WV/Ironton, OH • Washington, DC. Under section 1400, parts of Washington, DC are treated as an empowerment zone. This treatment will generally remain in effect until the end of 2009. For details, use the RC/EZ/EC Address Locator at www.hud.gov/crlocator or see Notice 98-57 on page 9 of Internal Revenue Bulletin 1998-47 at www.irs.gov/pub/irs-ibs/irb98-47.pdf. Rural areas. Parts of the following rural areas are empowerment zones. You can find out if your business or an employee’s residence is located within a rural empowerment zone by using the RC/EZ/EC Address Locator at www.hud.gov/crlocator or by calling 1-800-998-9999. • Desert Communities, CA (parts of Riverside County) • Southwest Georgia United, GA (part of Crisp County and all of Dooly County) • Southernmost Illinois Delta, IL (parts of Alexander and Johnson Counties and all of Pulaski County) • Kentucky Highlands, KY (part of Wayne County and all of Clinton and Jackson Counties) • Aroostook County, ME (part of Aroostook County) • Mid-Delta, MS (parts of Bolivar, Holmes, Humphreys, LeFlore, Sunflower, and Washington Counties) • Griggs-Steile, ND (part of Griggs County and all of Steele County) • Oglala Sioux Tribe, SD (parts of Jackson and Bennett Counties and all of Shannon County) • Middle Rio Grande FUTURO Communities, TX (parts of Dimmit, Maverick, Uvalde, and Zavala Counties) • Rio Grande Valley, TX (parts of Cameron, Hidalgo, Starr, and Willacy Counties) Renewal Communities Parts of the following areas are designated as renewal communities. The designations will generally remain in effect until the end of 2009. You can find out if your business or an employee’s residence is located within a renewal community by using the RC/EZ/EC Address Locator at www.hud.gov/crlocator or by calling 1-800-998-9999. • Greene-Sumter County, AL • Mobile County, AL • Western Alabama • Los Angeles, CA • Orange Grove, CA • Parlier, CA • San Diego, CA • San Francisco, CA

“Minimum wage” means the higher of the federal minimum wage (as defined in 29 U.S.C. 206(a)(1)) or the generally applicable state minimum wage (if any). • New Haven, CT • Santa Ana, CA • Los Angeles, CA (city and county) • Parlier, CA • San Diego, CA • San Francisco, CA • Greenville-Sumter County, AL • Mobile County, AL • Western Alabama • Los Angeles, CA • Orange Grove, CA • Parlier, CA • San Diego, CA • San Francisco, CA • Greene-Sumter County, AL • Mobile County, AL • Western Alabama • Los Angeles, CA • Orange Grove, CA • Parlier, CA • San Diego, CA • San Francisco, CA • Greenville-Sumter County, AL • Mobile County, AL • Western Alabama • Los Angeles, CA • Orange Grove, CA • Parlier, CA • San Diego, CA • San Francisco, CA • Greenville-Sumter County, AL • Mobile County, AL • Western Alabama • Los Angeles, CA • Orange Grove, CA • Parlier, CA • San Diego, CA • San Francisco, CA • Greenville-Sumter County, AL • Mobile County, AL • Western Alabama • Los Angeles, CA • Orange Grove, CA • Parlier, CA • San Diego, CA • San Francisco, CA • Greenville-Sumter County, AL • Mobile County, AL • Western Alabama • Los Angeles, CA • Orange Grove, CA • Parlier, CA • San Diego, CA • San Francisco, CA • Greenville-Sumter County, AL • Mobile County, AL • Western Alabama • Los Angeles, CA • Orange Grove, CA • Parlier, CA • San Diego, CA • San Francisco, CA • Greenville-Sumter County, AL • Mobile County, AL • Western Alabama • Los Angeles, CA • Orange Grove, CA • Parlier, CA • San Diego, CA • San Francisco, CA • Greenville-Sumter County, AL • Mobile County, AL • Western Alabama • Los Angeles, CA • Orange Grove, CA • Parlier, CA • San Diego, CA • San Francisco, CA • Greenville-Sumter County, AL • Mobile County, AL • Western Alabama • Los Angeles, CA • Orange Grove, CA • Parlier, CA • San Diego, CA • San Francisco, CA • Greenville-Sumter County, AL • Mobile County, AL • Western Alabama • Los Angeles, CA • Orange Grove, CA • Parlier, CA • San Diego, CA • San Francisco, CA

The type and rule above prints on all proofs including departmental reproduction proofs. MUST be removed before printing.
The counties of Bell, Caldwell, Floyd, Harlan, McDowell, Mercer, Mingo, Summers, Tucker, Webster, and Wyoming.

The counties of Carbon and Niobrara.

The counties of Allegany, Calhoun, Garrett, Grant, Hampshire, Howard, Jefferson, Mineral, Washington, and West Virginia.}

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