



New York State Department of Labor

Andrew M. Cuomo, Governor

Colleen C. Gardner, Commissioner

Work Opportunity Tax Credit (WOTC) Proof Needed to Confirm Eligibility

	<p>TIMELINESS – A completed application must be POSTMARKED within 28 days of the START DATE! – This rule cannot be forgiven</p> <p>Also – an employer cannot hire an immediate family member to attain the tax credit – NO NEPOTISM; and</p> <p>Re-Hires are not eligible for the tax credit – make sure the applicant has not worked for the employer previously!</p>
Target Group #1 – AFDC/TANF \$2,400	Use Cognos Report – Must have received at least 9 out of the past 18 months ending on the Hire Date.
Target Group #2 – Veterans \$2,400	Need Proof of Veterans Status – DD214, or a Statement from the Veterans Administration; and Proof of SNAP (Food Stamps) from Cognos Report – must live with a family or have collected Food Stamps for at least 3 out of the past 15 months ending on the hire date.
Target Group #2A – Disabled Veterans \$4,800	Need proof of Veterans Status – DD214 or a statement from the Veterans Administration; and Must have a disability rating of 10% or higher for service connected injuries and; Must have served on Active Duty for at least a period of 180 days and; Must have been Unemployed for 6 months or more during the 1-year period ending on the hire date OR ; Must have a hire date which is not more than 1-year after having been discharged or released from Active Duty. Acceptable Proof: FL 21-802 for service-connected disability (ONLY!)
Target Group #3 – Ex-Felons \$2,400	Must have been convicted or accused of a felony; and Must obtain work within 1-year of release from prison or the date of conviction. Acceptable Proof – use the NYS DOCS Inmate Locator, Statement from a Halfway House, Statement from Parole Officer, etc. DOCS Inmate Locator website: http://nysdocslookup.docs.state.ny.us/kinqw00
Target Group #4 – Designated Community Residents	Must be between 18 – 39 years of age on the hire date; and Must live in an Empowerment Zone – (New York City, Syracuse, or Yonkers); or Must live in a Renewal Community – (Buffalo-Lackawanna, Jamestown, Niagara Falls, Rochester, or Schenectady); or Must live in a Rural Renewal County – (Clinton or Montgomery County)

<p>\$2,400</p>	<p>ONLY) Type the Applicant’s address into the HUD EZ/RC locator at the following web address: http://egis.hud.gov/egis/cpd/rcezec/ezec_open.htm To check for Rural Renewal County – you must type the Applicant’s address in the following website: http://www.usps.com/ Click on Find A Zip Code, and then under the “Search for Address” tab, type in the Applicant’s address, click submit. When the address comes up, click on “Mailing Industry Information”, a screen will appear with the county. This screen MUST be printed and attached to the application. Acceptable Proof: Copy of the following: Driver’s License, Birth Certificate, Household Bill with the correct mailing address, W-4, NYS Drivers Abstract from DMV – MUST HAVE AGE AND CURRENT MAILING ADDRESS, (the address on the 8850)!</p>
<p>Target Group #5 – Voc Rehab \$2,400 WOTC 1yr \$2,100 WETC 2yr</p>	<p>Must have a Individualized Written Plan from VESID – that cannot be more than 2 years after completion of the plan Ticket Holders – is an individual who is between 18 and 64 years of age; and Is receiving SSI or SSDI for a continued disability; and Has an Individualized Written Plan (IWP) through an Employment Network (EN). Acceptable Proof: All Ticket Holders must be verified through Maximus. Completion of a “Release of Information” is also acceptable proof.</p>
<p>Target Group #6 – Summer Youth \$1,200</p>	<p>Must be either 16 or 17 on the Hire Date; and Must live in an Empowerment Zone (NYC, Syracuse or Yonkers); or Must live in a Renewal Community (Buffalo-Lackawanna, Jamestown, Niagara Falls, Rochester or Schenectady); and Must be hired between May 1st and September 15th. Acceptable Proof: As in Target Group #4, EXCEPT they cannot live in a Rural Renewal County! Also acceptable – School ID, Working Papers, etc. Must have proof of age and address that’s on the 8850.</p>
<p>Target Group #7 – Food Stamp Recipient \$2,400</p>	<p>Must be between 18 and 39 years old at the time of hire; and Must be on Food Stamps for 6 months consecutively prior to the hire date; or Must be ineligible and ABAWD Acceptable Proof: Run Cognos Report</p>
<p>Target Group #8 – SSI Recipient \$2,400</p>	<p>Must be on SSI for at least 1 day in the 60 days prior to hire Acceptable Proof: Run on WMS Also – Statement from Social Security stating that the applicant is on SSI not just Social Security and timeframe</p>
<p>Target Group #9 – Long-</p>	<p>Age does not matter. Run Cognos Report Year 1 – 40% of the 1st \$10,000 = \$4,000</p>

Term Family Assistance	Year 2 – 50% of the 1 st \$10,000 = \$5,000
Target Group #10 – Unemployed Veterans \$2,400	The following 4 criteria must be met! Must begin work for the employer between 1/1/09 and 12/31/10 ; and Must be discharged or released from active duty not more than 5 years ending on the hire date; and Must have been receiving UI benefits for not less than 4 weeks during the 1 year period ending on the hire date; and Must have served on active duty for at least 180 days; or been discharged or released from active duty for a service related disability Acceptable Proof: DD-214, FL 21-802 issued by the DVA, discharge papers, UI records.
Target Group #11 – Disconnected Youth \$2,400	The following 5 criteria must be met! Must be employed between 1/1/09 – 12/31/10 ; and Must be at least 16 but not yet 25 on the hire date; and Must not have been regularly attending any secondary, technical or post-secondary school during the 6 months prior to hire; and Must have been not regularly employed during the 6 months prior to hire, further stated: A youth meets the UI criteria if during a 3 month period during the 6 months prior to hire they have earned less than the minimum wage for 30 hours per week for the 3 month period. Ex: \$7.15 *30hrs=\$214.50; \$214.50*13 wks (3 months) = \$2,788.50; and Must not be “readily employable” – if the youth states in writing that they have a high school diploma or a GED but has NOT held a job or been admitted to a technical school or post-secondary school since receiving the certificate. Acceptable Proof: Copy of the following: Driver’s License, Birth Certificate, Work Permit, etc. Self-Attestation explaining that they have not attended school regularly and have not been admitted to a post-secondary or technical school and does not have a high school diploma or GED or has not held a regular job since receiving the diploma or GED, UI records.

***** - As of 9/15/09 - only ETA 9061's dated 8/09 will be acceptable. All other dates must be pended - use Pending Code X90.

For the 2 new target groups ONLY - they will be considered timely if the employer/consultant submits an 8850 no later than October 17, 2009. After that the regular 28 day rule will apply.

As of 12/31/2009 the Designated Community Resident target group legislation expired for all applicants living in an Empowerment Zone or a Renewal Community; however you may still issue certifications for applicants living in Rural Renewal Communities (Clinton and Montgomery) counties.

As of 12/31/10 legislation for target groups Unemployed Veterans and Disconnected Youth has expired.

Special Note: Please remember the NYS minimum wage as of July 24, 2009 is \$7.25 per hour.