

Resource Information Work Opportunity Tax Credit (WOTC)

NYS Department of Labor Website (WOTC): The New York State Department of Labor website contains a thorough description of the WOTC Tax Credit and includes links to the various forms which are available to the public. A brief description of each of the targeted groups, tax credit amounts, application forms and processes are described on this page. There are links to IRS Forms and DOL forms. The forms provided below in pdf or other formats are current at the time this information is being released. To ensure that you use the most current version please access the appropriate website noted below.

[View NYSDOL WOTC Website](#)

US Department of Labor Employment and Training Administration Website (DOLETA): The United States Department of Labor Employment and Training Administration website contains additional information on the WOTC tax credit from a federal perspective. A brief description of each of the targeted groups, tax credit amounts, application forms and processes are described on this page. There are links to IRS Forms and DOL forms.

[View USDOL WOTC Website](#)

Tax Credit Pamphlet (DOL 437): A general pamphlet regarding the Federal and State employer based tax credits.

[View Tax Credit Pamphlet](#)

Tax Incentives Fact Sheet (DOL 438): A general fact sheet regarding the Federal and State employer based tax credits.

[View Tax Incentives Fact Sheet](#)

New York Employment Based Tax Incentives (DOL 439): This NYSDOL chart details State and Federal employment based tax credits. The information on this chart is beneficial to job developers and employers. The chart includes the sponsor, applicability, eligibility, how to apply, and important dates for each of the credits.

[View NY Employment Based Tax Incentives](#)

Employer WOTC Information Sheet (OTDA Orange): A basic one page summary for the Work Opportunity Tax Credit developed for employers which can be customized by adding district specific contact information.

[View Employer WOTC Information Sheet](#)

Jobseeker WOTC Information Sheet (OTDA Blue): A basic one page summary for the Work Opportunity Tax Credit developed for jobseekers.

[View Jobseeker WOTC Information Sheet](#)

Employers: 11 Ways to Earn Income Tax Credits for your company (OTDA): A five page description of the Work Opportunity Tax Credit developed for employers who may not be aware of the program which can be used by job developers and can be shared with employers.

[View Employer WOTC Fact Sheet](#)

IRS Form 8850 – Sample form with instructions (OTDA): Sample WOTC application form with instructions.

[View IRS Form 8850 Sample](#)

ETA Form 9062 Conditional Certification – Sample (OTDA): Sample Conditional Certification with instructions.

[View ETA Form 9062 Sample](#)

Work Opportunity Tax Credit Eligibility Fact Sheet - (proof needed for Conditional Certifications) – Sample (OTDA): Proof/documentation needed for each target group in order to issue a conditional certification.

[View WOTC Eligibility Fact Sheet](#)

USDOL ETA's WOTC publications - Provide a plain-English overview of the WOTC program including a publication for veterans.

[View USDOL ETA WOTC Pamphlet](#)

[View USDOL ETA WOTC Veterans Pamphlet](#)