

Need more information?

State WOTC Coordinator

JSND - Workforce Program
PO Box 5507
Bismarck, ND 58506-5507
Direct Phone: (701) 328-2997
TTY: (800) 366-6888

Information Resources

JSND website: www.jobsnd.com/wotc
IRS website: www.irs.gov (search for WOTC)
U.S. Department of Labor website:
www.doleta.gov/business/Incentives/opptax

Visit these websites to:

- learn about the latest news and information on the program
- download and print current forms
- compare potential tax credit savings for all target groups
- learn about the eligibility requirements the new hire must meet for each target group
- view the ETA Handbook that outlines the specific guidelines for the WOTC Program

NOTE: Job Service North Dakota encourages employers to share this information with the individual who prepares their federal income tax forms. Please visit the above websites frequently to stay informed of the latest news and information on the program.

Job Service North Dakota Offices

Bismarck

1601 E Century Ave
Bismarck, ND 58503
Ph: 701-328-5000

Devils Lake

301 College Dr S
Devils Lake, ND 58301
Ph: 701-662-9300

Dickinson

66 Osborn Dr
Dickinson, ND 58601
Ph: 701-227-3100

Fargo

1350 32nd St S
Fargo, ND 58103
Ph: 701-239-7300

Grand Forks

1501 28th Ave S
Grand Forks, ND 58201
Ph: 701-795-3700

Jamestown

1307 12th Ave NE, Ste 3
Jamestown, ND 58401
Ph: 701-253-6200

Minot

3416 N Broadway
Minot, ND 58703
Ph: 701-857-7500

Wahpeton

524 2nd Ave N
Wahpeton, ND 58075
Ph: 701-671-1550

Williston

422 1st Ave W
Williston, ND 58801
Ph: 701-774-7900

TTY Relay ND

800-366-6888
7-1-1

The Work Opportunity Tax Credit

**Earn Federal
Income Tax Credits
for Your Company**



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WORKFORCE PROGRAMS
JSND-5006 (R.2.16)

Job Service North Dakota is an equal opportunity employer/program provider. Auxiliary aids and services are available upon request to individuals with disabilities.



What is the Work Opportunity Tax Credit?

The Work Opportunity Tax Credit (WOTC) program is designed to assist individuals who are facing barriers into gainful employment. The tax credit for North Dakota employers can be up to \$9,600 per qualifying new hire during their first year of employment. The WOTC tax credit is a one-time tax credit for each new hire and there is no limit to the number of new hires that can qualify. The tax credit is available to all for-profit employers for hiring individuals in all target groups listed below and to tax-exempt organizations that hire qualified Veterans. The requirements for this program are set by the Internal Revenue Service and the U.S. Department of Labor, Employment and Training Administration.

What are the WOTC target groups and who is eligible?

- Qualified Veterans
- Qualified Disabled Veterans
- Qualified Unemployed Veterans
- Qualified Designated Community Resident
- Qualified Ex-Felons
- Qualified Supplemental Nutritional Assistance Program (SNAP) (Food Stamps) Recipient
- Qualified Recipients of Temporary Assistance to Needy Families (TANF)
- Long-term Unemployed
- Qualified Vocational Rehabilitation Recipient (requires release form)
- Qualified Supplemental Security Income (SSI) Recipient (requires release form)
- Qualified Summer Youth

How is WOTC calculated?

Employers can earn a tax credit of between \$1,200 and \$9,600 per employee, depending on the target group of the new employee and the number of hours worked in the first year.

The tax credit is calculated only on the qualified first-years wages incurred by the new hire. Wages start accumulating on the employment start date. Two factors affect the calculation of the tax credit.

1) the number of hours the new hire works determines the rate (percentage) that is applied to the qualified first-years wages; and 2) each target group has a first-year wage cap (maximum amount) to which the percentages is applied. Employees must work at least 120 hours in the first year of employment to receive the tax credit.

Visit <http://www.doleta.gov/wotc> for more information on tax credits for the various

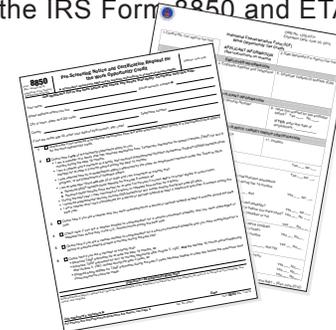
Attention Employers

If you hire an individual from a WOTC Targeted Group your company may be eligible from \$1,200 to \$9,600 in federal tax credits.

WOTC target groups.

How to apply for WOTC

There are two forms the employer and new hire should complete and sign, the IRS Form 8850 and ETA Form 9061.



Forms can be found at <http://www.jobsnd.com/wotc> or by calling North Dakota WOTC at 701-328-2997

Timely filing is required.

IRS Form 8850 along with ETA Form 9061 must be mailed to the North Dakota State WOTC Coordinator and postmarked no later than the 28th calendar day following the new employee's employment start date.

Make copies for your records.

Submit the completed and signed IRS 8850 and ETA 9061 forms to:
North Dakota State WOTC Coordinator
Job Service North Dakota
PO Box 5507
Bismarck ND 58506-5507