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WOTC Overview

The Work Opportunity Tax Credit (WOTC) is a federal tax credit incentive that benefits both employers and qualified workers. The WOTC has two purposes: to promote the hiring of individuals who qualify as a member of a target group, and to provide a federal tax credit to employers who hire these individuals.

Target groups who have faced significant barriers to employment include veterans, SNAP or WTP recipients, SSI recipients, and many more.

This guide covers the common activities of WOTC employers and agents, including:

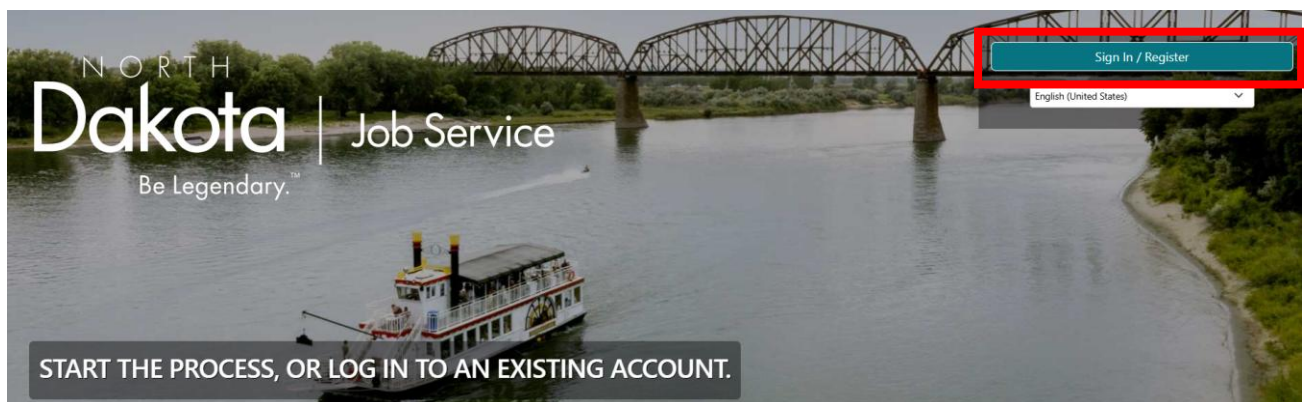
- Registering and setting up a WOTC employer account
- Setting WOTC privileges for contacts or agents
- Completing WOTC applications, including IRS Form 8850 and ETA Form 9061
- Uploading verification documents
- Viewing statuses of submitted applications and Power of Attorney
- Using the My WOTC Queue as an employer/agent

Registering as a WOTC Employer

The WOTC module allows employers or their agents to manage their WOTC applications online. Both employers and agents self-register on the system and once approved by staff, they have full access to WOTC functionality.


Begin by navigating to our website [ND Workforce Connection](#)

In the top right corner, click Sign In/Register



WOTC Employers

Scroll down the page, to the Employers and Agents option and click the Employers and Agents button to launch the registration.



Estimated time to complete registration for Employers and Agents: 14 minute(s)

Employers and Agents

Register as this account type **on behalf of your company** or on behalf of another company acting as their agent with a valid Power of Attorney. Here you will gain access to industry data, labor market information, job applicants for your business. You can also **post job openings** online, as well as file for the Work Opportunity Tax Credit (WOTC).

If you would like to view ND Workforce Connection as a visitor to see what services are available, please select [Guest Access](#).

Employers and Agents Registration

Employers select **Direct Representative of your Organization**, then click **Next**.

Representative Type

Please specify what type of user that you are: ?



Direct Representative of your Organization

Select this option if you are a recruiting employer and want to post a job or search for qualified candidates or you are an employer registering to file for the Work Opportunity Tax Credit based on your hiring of workers.



Third Party Agents (TPA)

For WOTC use only, with a power of attorney – authorized representatives handling payroll administration and tax reporting responsibilities for business clients, which may include filing for the Work Opportunity Tax Credit on the clients' behalf.



Professional Employer Organization (PEO)

For WOTC use only, with a power of attorney – authorized representatives handling payroll administration and tax reporting responsibilities for business clients, which may include filing for the Work Opportunity Tax Credit on the clients' behalf.

Next >>

Select **WOTC Services** and Click **Continue Registration**.

Representative Type

Please select one of the options below: ?



Recruiting

Perform labor exchange functions such as recruiting talent, posting jobs, online résumé search, applicant tracking and researching the local labor market.



WOTC Services

Apply for tax credits available for employing individuals within targeted demographic groups. Applications and all documentation can be entered so that the staff can review and approve employer credits.

Cancel

Continue Registration

On the Employer Identification Screen, complete the required fields (marked with a red asterisk *****) and click **Continue**.

Employer Identification

*** Type of Identification:** Federal Employer Identification Number
 Social Security Number

*** FEIN:**
Do not enter dashes. Example 999001111

*** Confirm FEIN:**

UI Employer Account Number:
Do not enter dashes. Example 9990011

Confirm UI Employer Account Number:

Complete the required fields for your login information, company name and addresses, and the primary contact information, and click **Save**.

Login Information

- * User Name: [Text Field]
 - Enter User Name (3 - 20 characters, and must include characters, letters or numbers. Allowable characters are + @ . -).
- * Password: [Text Field]
 - Must be between 8 and 20 characters in len
 - One upper case character.
 - One lower case character.
 - One numeric character.
 - 1 Special Character (Allowable characters are
- * Confirm Password: [Text Field]
- * Security Question: [Dropdown Menu]
 - None Selected
 - The response to the security question will be required if you forget your user name or password.
- * Security Question Response: [Text Field]
 - Use Letters and numbers. Special characters are not allowed.

Mailing Address

- Check here if Mailing Address is the same as the address above.
- * Mailing Country: [Dropdown Menu]
 - United States
- * Mailing Address 1: [Text Field]
- Mailing Address 2: [Text Field]
- Mailing Address 3: [Text Field]
- * Mailing Zip/Postal: [Text Field]
 - 99999 or 99999-9999
- * Mailing City: [Text Field]
- * Mailing State: [Dropdown Menu]
 - None Selected

Contact Information

- * Job Title: [Text Field]
- * First Name: [Text Field]
- Middle Initial: [Text Field]
- * Last Name: [Text Field]
- * Primary Phone: [Text Field] - [Text Field] - [Text Field] Extension [Text Field]
- Alternate Phone: [Text Field] - [Text Field] - [Text Field] Extension [Text Field]
- Text Message Cell Phone Number: [Text Field] - [Text Field] - [Text Field]
 - Only Certain communications can be sent via text message. Normal text messaging rates apply.
- Fax: [Text Field] - [Text Field] - [Text Field]
- * Contact Email Address: [Text Field]
- * Confirm Contact Email Address: [Text Field]
- * Please select a method in which you prefer to receive your notifications: [Dropdown Menu]
 - None Selected

Employer Identification

- * Company Name: [Text Field]
 - Company Name as registered with the State of North Dakota
- * FEIN: [Text Field]
 - Do not enter dashes. Example 999001111

Primary Location Information

- * Zip Code: [Text Field]
 - Find Zip Code

Cancel Save

Your account is created and the What would you like to do next? page displays.

What would you like to do next?



[Add Locations and Contacts.](#)

To add additional locations or contacts, please click the link above.



[My Dashboard](#)

To find more information about other services offered to employers, please click the link above.

Staff will be alerted that your account has been created. They will review and approve access. Access to much of the system will be limited until staff have approved the account.

Setting WOTC Privileges for Contacts & Agents

Employers can specify WOTC privileges for any contact tied to their account, as well as for agents who are completing WOTC applications on their behalf; however, you cannot modify your own privileges.

To define WOTC privileges for an employer contact:

1. From the Employer Dashboard, click View your Profile and Contact Information

The screenshot shows a web dashboard interface. At the top is a navigation bar with icons for Hide, Dashboard, Alerts, Accessibility, Mail, Calendar, Home, and Pinned Links, followed by the text 'My Dashboard'. Below this is a secondary navigation bar with three tabs: 'My Employer Dashboard' (which is selected and underlined), 'Directory of Services', and 'My WOTC Queue'. The main content area is titled 'My Employer Workspace' and includes a welcome message: 'Welcome to My Employer Workspace'. A red box highlights the text 'Information' in the first sentence of the welcome message. Another red box highlights a blue hyperlink that reads 'View your Profile and Contact Information'. To the right of the main content is a circular help icon with a question mark and the text 'Info' below it.

The General Information tab of your Corporate Profile then displays.

2. Click the Contacts/Users tab. Existing contacts are listed.
 - a. If you need to create a contact, click the Add Contact button.

[General Information](#)
[Locations](#)
Contacts/Users
[Account Summary](#)
[Agents](#)

[Contact/Users Filter Criteria](#)

To sort on any column, activate a column title.

Contact Name	Location	Job Title	Phone Number	Sign in capable	Action
Smith, Jill (Primary Contact) (WOTC) <small>Last Successful Login: 03/24/2026 1:01:01 PM</small>	Jill's Test Employer	Owner	(701) 222-2222	Yes	Edit <hr/> Delete <hr/> Inactivate

Page

of 1

Rows

1 Records Found

Add Contact
Add Contact and Location

3. Click the Edit link for the contact to which you are adding WOTC privileges. The Add/Modify Contact wizard displays.
4. Click the User Privileges tab. The User Privileges page displays.
5. Scroll down to the WOTC Privileges section and check or uncheck privilege checkboxes as needed.

WOTC Privileges

Recruiting

User privileges for 8850 Application

- Create 8850 a
- Edit 8850 appl
- View 8850 app
- View Full SSN
- View Partial S
- Edit SSN

User privileges fo

- Create 9061 ap
- Edit 9061 appl
- View 9061 app
- View Full SSN
- View Partial S

User privileges fo

- Add Power of
- Add verificatio

User privileges fo

- Create appeal
- Edit appeals
- View appeals

User privileges fo

- View statu

User privileges for WOTC Messages

- WOTC Messages

User privileges for 9062 Conditional Certification

- Edit 9062 Employer Declarations
- View 9062 Employer Declarations
- View Full SSN
- View Partial SSN

User Privilege for Incarcerated Individual Jobs
 (Note: Only select when the Employer is a prison facility)

- View Prison Industry Jobs
- Create and Edit Prison Industry Jobs
- Create, Edit and Delete Prison Industry Jobs
- Close Prison Industry Jobs

Agent Administration Privileges

User Privileges for Agent services

- Approve Agent relationship and privileges

* Select the employer type
 functionality this contact will be using

Recruiting WOTC

6. Click the **Save** button at the bottom of the page.

To define WOTC privileges for agents completing WOTC applications on your behalf:

1. From the Quick Menu group in the left navigation menu, click Account Information. The General Information tab of your Corporate Profile displays.
2. Click the Agents tab. Any existing agents with whom your company has an active or pending relationship are displayed.

General Information		Locations		Contacts/Users		Account Summary		Documents		Agents	
Show Filter Options To sort on any column, click a column title.											
Agent Name	Contact	Agent type	Location	Signature Date	Start Date	Ending Date	Authorization Docs		Agent Access	Action	
The Kingsman	Colin	Third Party Administrator Agent	Carson City, NV	3/8/2024 4/8/2024	3/1/2024 4/8/2024	3/1/2025 4/8/2025	POA.pdf - Approved Power-of-Attorney-Form.pdf - Approved		Active	View Manage	

3. Click an Agent Name link to edit the agent's WOTC privileges. Several sections of privilege categories are displayed.

WOTC Privileges

User privileges for 8850 Application

- Create 8850 application
- Edit 8850 application
- View 8850 application
- View Full SSN
- View Partial SSN
- Edit SSN

User privileges for 9061 Application

- Create 9061 application
- Edit 9061 application
- View 9061 application
- View Full SSN
- View Partial SSN

User privileges for adding

- Add Power of Attorney
- Add verification document

User privileges for appeals

- Create appeals
- Edit appeals
- View appeals

User privileges for Status

- Create status
- Edit status
- View status

User privileges for WOTC Messages

- View status
- WOTC Messages

User privileges for 9062 Conditional Certification

- Edit 9062 Employer Declarations
- View 9062 Employer Declarations
- View Full SSN
- View Partial SSN

**User Privilege for Incarcerated Individual Jobs
 (Note: Only select when the Employer is a prison facility)**

- View Prison Industry Jobs
- Create and Edit Prison Industry Jobs
- Create, Edit and Delete Prison Industry Jobs
- Close Prison Industry Jobs

Type of Agent: TPA (Third Party Administrators)

Status: Pending Active Inactive

Save **Cancel**

4. Scroll down to the WOTC Privileges section and check or uncheck privilege checkboxes as needed.
5. Use the radio buttons at the bottom to set the agent's Status to 'Pending,' 'Active,' or 'Inactive.'
6. Click **Save** at the bottom of the page.

Adding the Power of Attorney and Activating the Agent- Employer Relationship

For each employer that has a relationship with an agent, the agent must upload the Power of Attorney (POA) document into the system, and the POA must name each Agent Representative authorized to do business for the employer. The POA must have the appropriate signatures, start and end dates, and be approved by staff before the relationship is effective. After staff have reviewed and approved the POA, they set the status of the relationship to 'Active,' and it can then be used when creating the application for the associated employer.

General Information	Locations	Contacts/Users	Account Summary	Documents	Representing Employers					
Show Filter Options To sort on any column, click a column title.										
Company Name	Contact	Signature Date	Start Date	Ending Date	Power Of Attorney	Account Type	Status	FEIN UIID	Action	Select
Pane in the Glass	Colin [Redacted] Carson City, NV 89701	4/5/2024	4/5/2024	4/5/2024	POA.docx - Approved	Recruiting WOTC	Active	[Redacted]	View	<input type="checkbox"/>

Completing a WOTC Application

A typical WOTC application consists of IRS Form 8850 (Pre-Screening Notice and Certification Request) and ETA Form 9061 (Individual Characteristics) - the only two forms required to complete a WOTC application. By completing the forms online, employers or their agents can work closely with the State Workforce Agency (SWA) to make sure the application complies with all deadlines and documentation requirements.

Completing IRS Form 8850

IRS Form 8850 allows employers to make a written request to their SWA to certify their new hire as a member of a WOTC target group.

Note: About the 28 Day Rule: For IRS Form 8850 to be considered timely, you must submit the form to the SWA within 28 calendar days after the employee's start date. The system automatically denies all WOTC applications that are not submitted within these 28 days. If the 28th day falls on a holiday or weekend, the next business day is considered the 28th day.

To initiate a WOTC application with IRS Form 8850:

1. In the left top hand corner, Click Menu and then under the Quick Menu group, click Agent or Employer Portfolio. Click WOTC Applications.
2. For agents representing more than one employer, select the employer from the drop-down list.
3. Click the Create Application link in the Create WOTC Application section at the top of the WOTC Application Search page.

Create WOTC Application

Click to Create Application:

[Create Application](#)

Click to Import WOTC
Application:

[Import WOTC application](#)

A wizard consisting of several tabs allows you to complete IRS Form 8850.

4. If there is an agent-employer relationship, review those fields and make any changes, if needed.

The **Power of Attorney** drop-down list is pre-populated with any existing Power of Attorney documents for this relationship.

- a. The agent must select the POA where the job applicant's start date falls within its range. If there is no valid POA in the system, the agent cannot create the application until they have added the POA.
 - b. The **IRS Form 8850 revision number** drop-down list displays the most current form revision number as the default. If you change to a different form revision, the WOTC target group questions adjust accordingly on the next tab.
5. Complete the remaining fields for the applicant's personal information, and then click **Next**.

6. On the 8850 Target Group Tab, check the boxes to select the applicable target group(s) for the new hire.

The screenshot shows a web form titled "8850 Questions" with a navigation bar at the top containing tabs for "Applicant Information", "8850 Target Groups", "Employer Information", "Applicant Dates", and "Employer Certification". The "8850 Target Groups" tab is active. Below the navigation bar, there is a "Bypass Application Rules:" checkbox which is unchecked. The main section is titled "8850 Questions" and contains several questions with checkboxes:

- 1. Check here if you received a conditional certification from the state workforce agency (SWA) or a participating local agency for the work opportunity credit.
- 2. Check here if any of the following statements apply to you:
 - I am a member of a family that has received assistance from Temporary Assistance for Needy Families during the past 18 months.
 - I am a veteran and a member of a family that has received assistance from Supplemental Nutritional Assistance Program (SNAP) (formerly food stamps) for at least 15 months.
 - I was referred here by a rehabilitation counselor, the state, an employment network, or the Department of Labor.
 - I am at least age 18 but not age 21.
- 7. Check here if you are in a period of unemployment that is at least 27 consecutive weeks and for all or part of that period you received unemployment compensation.

Below the questions, there is a declaration: "Under penalties of perjury, I declare that the above information is true and correct, and complete." This is followed by a signature field: "* Job Applicant's Signature:" with a text box containing "Susan Jones". Below that is a date field: "* Date of Applicant's Signature:" with a calendar icon and the text "Today (MM/DD/YYYY)". At the bottom, there is an unchecked checkbox: "Check here to allow saving of a partial application". There is also a link "Exit Wizard" and two buttons: "<< Back" and "Next >>".

7. Enter the Applicant's Signature and date it was obtained, and then click **Next**.

WOTC Employers

- On the Employer Information Tab, the system will automatically display your employer information; if an agent is associated with the employer, the agent's information displays in the Person to contact section.
- Select the applicant's worksite location from the drop-down list, and then click **Next**.

The screenshot shows a web form titled "Employer Information" with several tabs at the top: "Applicant Information", "8850 Target Groups", "Employer Information", "Applicant Dates", and "Employer Certification". The "Employer Information" tab is active. Below the tabs, there is a "Bypass Application Rules:" checkbox which is unchecked. The form is divided into two main sections. The left section contains fields for "Employer Name:", "Employer Primary Contact:", "Employer Telephone Number:", "Company Address:", "Company FEIN:", "Worksite FEIN:", and "Worksite Address:". The right section is titled "Person to contact, if different from above:" and contains fields for "First Name:", "Last Name:", "Company Name:", "Telephone Number:", "Address:", "City:", "State:" (with a dropdown menu showing "None Selected"), and "Zip Code:". Below these fields, there is a warning message: "Warning: If applicable, enter 4 for Designated Community Resident; enter 6 for Summer Youth." followed by a checkbox and the text: "If, based on the individual's age and home address, he or she is a member of group 4 or 6 (as described under Members of Targeted Groups in separate instructions), enter that group number (4 or 6):". Below this is another checkbox with the text: "Check here to allow saving of a partial application". At the bottom left, there is a link "Exit Wizard". At the bottom right, there are two buttons: "<< Back" and "Next >>".

10. On the Applicant Dates tab, enter all key dates for the application, and then click **Next**.

Applicant Information	8850 Target Groups	Employer Information	Applicant Dates	Employer Certification
-----------------------	--------------------	----------------------	-----------------	------------------------

Applicant Dates

Bypass Application Rules:

* Gave Information: Today (MM/DD/YYYY)

* Was offered Job: Today (MM/DD/YYYY)

* Was hired: Today (MM/DD/YYYY)

* Started Job: Today (MM/DD/YYYY)

[Exit Wizard](#)

11. The Employer Certification Tab, concludes the first part of the tax credit application. Check the electronic signature box, enter your name as your Signature, your Title, and the Date you signed the form, and then click the **Submit 8850** button.

Applicant Information	8850 Target Groups	Employer Information	Applicant Dates	Employer Certification
-----------------------	--------------------	----------------------	-----------------	------------------------

Bypass Application Rules:

Employer Certification and Signatory Information

This serves as my electronic signature and I certify to the following:

Under penalties of perjury, I declare that the applicant provided the information on this form on or before the day a job was offered to the applicant and that the information I have furnished is, to the best of my knowledge, true, correct, and complete. Based on the information the job applicant furnished on page 1, I believe the individual is a member of a targeted group. I hereby request a certification that the individual is a member of a targeted group.

* Employer / Agent Signature: Signature On File

* Employer / Agent Title:

* Employer / Agent Date form signed: Today (MM/DD/YYYY)

12. Click **OK** to confirm submission.

Please Confirm...

The 8850 will now be submitted. Modifications will not be allowed by Employer / Agents. Click OK to continue or Cancel.



13. The ETA 9061 Form wizard begins. You can continue with filling in that form or complete it later. See the topic "Completing ETA Form 9061" below for details.

Completing ETA Form 9061

To complete a WOTC application, employers or their agents complete the ETA Form 9061, known as the "Individual Characteristics" form. Here you provide more details about the job and provide documentation of eligibility for a WOTC target group using a multi-tabbed wizard.

Note: When you submit the 8850 form, the ETA Form 9061 wizard starts automatically. If you opted to complete the 9061 form later, follow this procedure to find it in the system.

To complete ETA Form 9061:

1. From the Quick Menu group in the left navigation menu, click Agent or Employer Portfolio and then WOTC Applications. The WOTC Application Search page displays.

WOTC Employers

- To display a list of WOTC applications, enter filter criteria, and then click the Filter link. For example, you may select applications that have Pending 9061 forms from the Application Status drop-down list.

Employer Criteria

Employer ID (internal only): 513

Employer FEIN:

Agent Name:

Individual Criteria

First Name: Contains Starts With Matches Exactly

Last Name: Contains Starts With Matches Exactly

Social Security Number:

General Criteria

Control Number: From: To:

Occupational Group:

Application Status:

Target Group Selected:

Choose Date Range type: Postmark Certify Information Hired Started Job Pending

Date Range:

Application On Hiatus:

- A list of matching applications displays. Identify the desired job applicant and click the **Edit 9061** link in the Action column

Control Number	Postmarked/Received Date	Applicant Name	Employer FEIN	Employer / Agent Name	Target Group Selected	Assigned Staff Name	Application Status	Action	Select
	03/26/2026	Jen Jones		D&M, Inc.			Pending 9061 (0 Days)	Edit 8850 Edit 9061 Print Forms Verify Delete Do Not Pursue	<input type="checkbox"/>


WOTC Employers

4. The ETA Form 9061 wizard opens on the ETA 9061 Information tab, which displays basic information, including the Form Revision Number
- Notes:** For agents, if a 'Pending 9061' includes a POA whose dates are outside the time frame for this application, a message indicates that you must upload a new POA before you can complete the pending 9061 form.
- The ETA 9061 has various revision numbers that correspond to variations in the questions and wording of the eligible target groups. When printing the ETA 9061, the verbiage supports the specified revision number. The most current form revision number always displays as the first selection in the drop-down list and in some systems, the field may be display-only.

ETA 9061 Information	Applicant Information	9061 Target Groups	Signatory Information	Verification Documents Required
----------------------	-----------------------	--------------------	-----------------------	---------------------------------

Bypass Application Rules:

ETA 9061 Information

* 9061 Postmarked/Received Date:  Today (MM/DD/YYYY)

* ETA 9061 Form Revision Number:

Control Number:

Employer Name: D&M, Inc.

Employer Address:
Bismarck, ND 58501

Employer Telephone Number: 701-222-2222

Company FEIN/Worksite FEIN:

[Next >>](#)

5. Click **Next**.

6. The Applicant Information tab, displays applicant information collected from IRS Form 8850.
 - a. Indicate if the applicant has worked for this employer before.
 - b. Enter their Starting Hourly Wage and Position title.
 - c. Select the applicable Occupational Group from the drop-down list.
 - d. Click **Next**.

ETA 9061 Information	Applicant Information	9061 Target Groups	Documentation	Signatory Information	Verification Documents Required
-----------------------------	------------------------------	---------------------------	----------------------	------------------------------	--

Bypass Application Rules:

ETA 9061 Information

Applicant Name: ██████████

Social Security Number: ██████████

* **Have you worked for this employer before?** Yes No None Selected

Employment Start Date: 03/26/2026

Starting Hourly Wage:

* **Position:**

Occupational Group:
51-Production Occupations

- The 9061 Target Groups tab, displays the ETA Form 9061 questions that allow the applicant to qualify under a WOTC target group. Answer all questions as applicable, and you must select at least one target group.

The screenshot shows a web-based application form with the following elements:

- Navigation Tabs:** ETA 9061 Information, Applicant Information, 9061 Target Groups (active), Documentation, Signatory Information, Verification Documents Required.
- Options:** Bypass Application Rules
- Section Header:** ETA 9061 Category Statements
- Section 12: Qualified IV-A Recipient**
 - Check here if the job applicant is a recipient of Supplemental Security Income (SSI)
 - If the job applicant is a recipient of Supplemental Security Income (SSI), enter the name of the primary benefits recipient:
 - City where benefits were received:
 - State(s) where benefits were received:
- Section 18: Qualified Supplemental Nutrition Assistance Program (SNAP) Recipient**
 - Check here if the job applicant is a Qualified SNAP (Food Stamps) Recipient
 - Enter the name of the primary benefits recipient:
 - City where benefits were received:
 - State(s) where benefits were received:
 - Enter job applicant birthday (mm/dd/yyyy): (MM/DD/YYYY)
- Section 19: Qualified Supplemental Security Income (SSI) Recipient**
 - Check here if the job applicant received or is receiving Supplemental Security Income (SSI)
- Navigation:** << Back, Next >>

- Click **Next**.

9. On the Signatory Information tab, check the certification box, enter the name of the Signatory, select their identity from the drop-down list, and enter the date it was signed.
10. Click the **Submit 9061** button.

11. The form is saved and the Verification Documents Required tab displays.

This tab displays the Applicant Information as read-only in the top panel for reference.

WOTC Employers

The Document Upload link allows you to upload documents required to verify the target group(s) you selected on the application. Uploaded documents are accessed on the Application Documentation subtab under the Uploaded Documents panel.

12. To print or download a PDF version of the entire application, click the Print Forms button.
13. To update the application, click the Edit 8850 button.
14. To submit the application, click the **Finish** button. The WOTC Application Search page redisplay.

Importing WOTC Applications

As an employer, you can import WOTC applications for individuals as a batch process via an Excel spreadsheet. This is done in the same spreadsheet for multiple employers that you represent, and all employers identified for WOTC applications of individuals are currently active employers with approved POAs.

As a WOTC agent, you can perform this WOTC application import via an Import WOTC Application link either on the bottom of the Representing Employers tab, or from a link on the WOTC Applications Search page.

To import WOTC applications:

1. From the Quick Menu group of the left navigation menu, select Employer Portfolio.
2. Select the WOTC Applications link in the Work Opportunity Tax Credit Folder to display the WOTC Application Search Page
3. Select Import WOTC Application.

Create WOTC Application

Click to Create Application:

[Create Application](#)

Click to Import WOTC
Application:

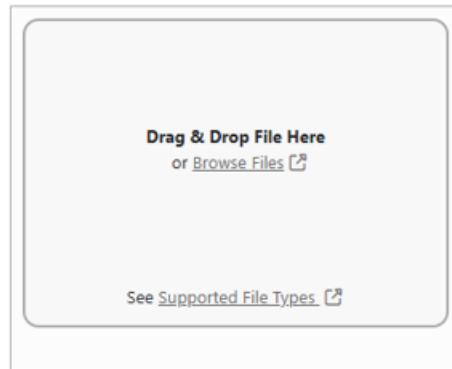
[Import WOTC application](#)

4. The WOTC Application Import Page Displays.

WOTC Application Import

NOTICE: The latest template is for Hired Dates after 5/31/2023. Imports with prior hire dates should use prior template.

Applications imported will have documentation automatically set to forthcoming when documentation is required. Click Upload to upload any required documentation listed in Selected Target Groups Requiring Documentation.



Preview Data

[Download latest template](#) [Download prior template](#)
[Download latest template's import instructions](#) [Download prior template's import instructions](#)

5. To view the instructions for uploading applications, click one of the Download template instructions link (see figure above). The instructions and template used depend on the hire date for the job applicants. The most recent template is for hire dates after 5/31/2023. Imports with prior hire dates use the prior template. A PDF version opens in a separate browser tab, which you can save to your computer or print. The document includes examples of error messages and required and optional fields.
6. To save a blank spreadsheet to your computer and begin entering information for individuals' applications, click the Download latest template or Download prior template link.
7. Save the file to a desired location.
8. Using the Download Instructions, fill in the Excel spreadsheet for each application to be uploaded. Be sure to fill in all required fields shown in red in the heading row.

Tip: When uploading many applications, sort the rows by FEID/FEIN in Excel to speed up processing, as the system parses data by that field.

WOTC Employers

9. To upload a completed spreadsheet of application information:
 - a. Drag & Drop the appropriate excel file to the Box, or Click Browse Files
 - b. If clicking Browse Files, select the appropriate excel file from the displayed dialog box.
10. Click the Preview Data button to check the format. The data is validated and then displayed in a table for you to verify as accurate.
 - a. If any information is incorrect, red error messages display, identifying the incorrect entries. Use the horizontal scroll bar to see all columns for a row.

Preview Data

REC_NO 2 - Employer ID cannot be verified. Please check FEID and Address to make sure they match a WOTC Employer.

To sort on any column, click a column title.

REC NO	last name	first name	SSN	date of birth	address1	address2	city	state	zip	county	applic
1	Overholser	Philbert	267777777	6/1/1990	400 Hwy 101		Carson City	NV	89701	Carson City, Consolidated Municipality	51251

- b. Make the changes to the Excel spreadsheet and re-upload the file.
- c. When the information is correct, The Preview Data button turns into Create Application(s).

Create Application(s)

To sort on any column, click a column title.

REC NO	last name	first name	SSN	date of birth	address1	address2	city	state	zip	county	applic
1	Overholser	Philbert	267777777	6/1/1990	400 Hwy 101		Carson City	NV	89701	Carson City, Consolidated Municipality	51251

11. The system generates the applications and places them in 'Submitted 8850/9061,' status. After the applications successfully import, the system displays the WOTC Application Search page.

Uploading WOTC Verification Documents

The Verification Documents Required tab of the ETA Form 9061 wizard allows you or your agents to upload the actual documents used for verification at any time. By attaching the document in context of the WOTC application, SWA staff can easily access the document when reviewing the application. ETA Form 9061 specifies the types of documentary evidence that substantiates WOTC eligibility under the various target groups.

To upload verification documents for an applicant:

1. From the Quick Menu group in the left navigation menu, click Agent or Employer Portfolio and then WOTC Applications. The WOTC Application Search page displays.
2. In the Individual Criteria section, enter the applicant's name or SSN, or select an Application Status in the General Criteria section, and then click the Filter link.

Individual Criteria

First Name: Contains Begins with Exact Match

Last Name: Contains Begins with Exact Match

Social Security Number:

General Criteria

Control Number:

From: To:

Occupational Group:

Application Status:

[\[Filter \]](#) [Reset Filter \]](#)

WOTC Employers

3. Identify the desired job applicant in the search results and click the **Verify** link.

Control Number	Postmarked/Received Date	Applicant Name	Employer FEIN	Employer / Agent Name	Target Group Selected	Assigned Staff Name	Application Status	Action	Select
[REDACTED]	02/11/2026	Steven Spielberg	[REDACTED]	TO Roads Express / ADP Tax Credit Services		[REDACTED]	Pending 9061 (44 Days)	Edit 8850 Edit 9061 Print Forms Verify Delete	<input type="checkbox"/>

4. In the Verification Documents Required tab, click the Document Upload link.

ETA 9061 Information	Applicant Information	9061 Target Groups	Documentation	Signatory Information	Verification Documents Required
Control Number: [REDACTED]	Applicant Name: Spielberg, Steven	8850 Postmarked/Received Date: 02/11/2026	Prior Veteran Status:	Application Status: Pending 9061	Document Upload
Social Security Number: [REDACTED]	9061 Postmarked/Received Date: 01/01/0001	Target Group Selected:	Application Status Date: 02/11/2026	Select Application Status: None Selected	
				Update	
					Expand All

WOTC Employers

5. In the Document Information section, enter Document Tags keywords designated by your state to facilitate indexing.
6. In the Verification Controls to Associate Document To section, check the Associated WOTC Target Groups that the uploaded document supports.
7. In the Attach Document section, Drag & Drop the appropriate files, or click Browse Files.
 - a. To ensure that your document meets the requirements for upload, select the Supported File Format link to see a list of compatible file types.
 - b. If clicking Browse Files, select the appropriate file from the displayed dialog box.
8. Click the **Save** button.

Document Information

Document Description:

* **Document Tags:** Do not enter Personal Identifiable Information (PII) into this field.
 Keywords that will be indexed with this attachment.

Verification Controls to Associate Document To

Verifications List:

<input type="checkbox"/> Veteran Status	<input type="checkbox"/> Veteran Disabled
<input type="checkbox"/> Veteran/DV - Unemployed 6 Months	<input type="checkbox"/> Veteran Unemployed 6 Months Wages
<input type="checkbox"/> Veteran - Disabled - Hired within one year	<input type="checkbox"/> Veteran Receiving SNAP Benefits
<input type="checkbox"/> Vet Unemployed for 4 weeks	<input type="checkbox"/> Veteran Unemployed for 4 weeks Wages
<input type="checkbox"/> Other	

Attach Document

Drag & Drop File Here
 or [Browse Files](#)

[See Supported File Types](#)

Up to 7 documents can be uploaded simultaneously, but must be selected one-by-one.

9. The Verification Documents Required tab redisplay with the document listed under the Application Documentation subtab Uploaded Documents panel.

ETA 9061 Information	Applicant Information	9061 Target Groups	Signatory Information	Verification Documents Required
Control Number:	2568	Postmarked / Received Date:	9/21/2023	Application Status: Pending 9061
Applicant Name:	Whipple, Mark	Prior Veteran Status:	Veteran Disabled	
Social Security Number:	277-66-8888	Target Group Selected:	Bc Be Bb Bd	
Document Upload Expand All				
General Information		Application Documentation		Target Group Verification
Uploaded Documents				
Document Name	Document Type	User Type	Date Uploaded	
DD214-DD214.jpg	Veteran Status	Employer	09/27/2023	
Exit Wizard				
<div style="display: flex; justify-content: space-around;"> << Back Finish Exit 8850 Print All </div>				

10. To view, download, or modify the document parameters, click on the link in the Document Name column.

Note: Once the Verification Controls are associated to the document, they cannot be modified.

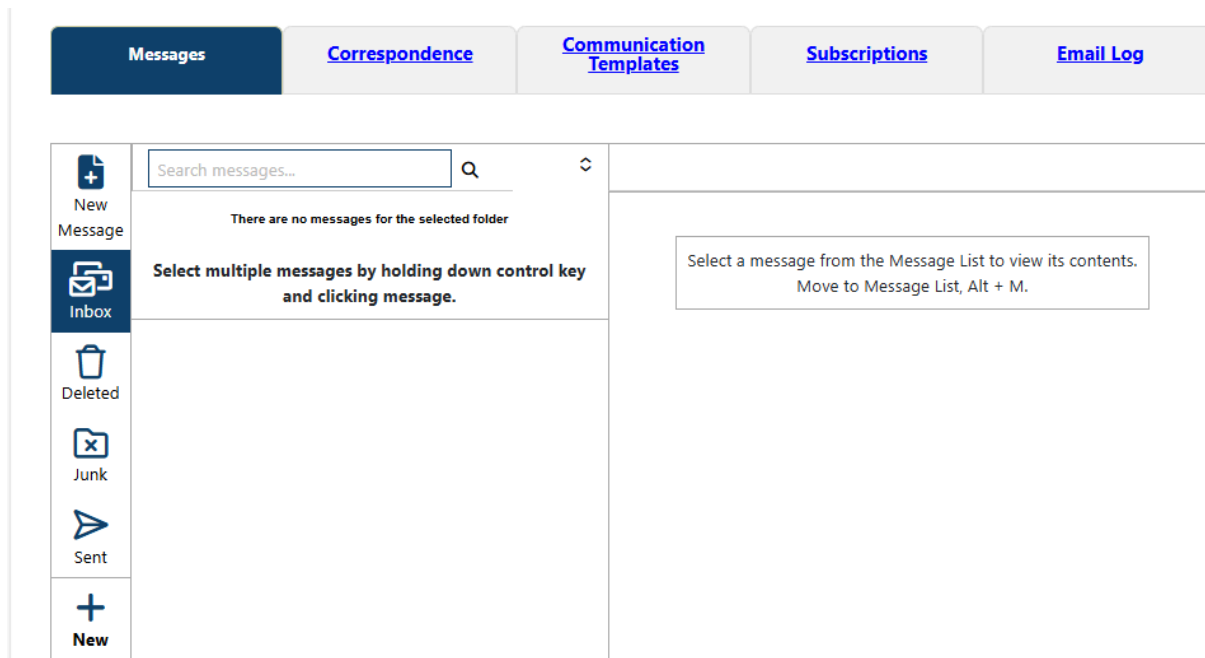
Reviewing WOTC Application Status

The SWA issues a final determination for each WOTC application submitted. In some cases, the SWA may request additional information or documentation from the employer. In all cases, employers and their agents learn of any special requests or determinations through the message center and email account of the legal forms holder. The system sends the notification to the employer unless they have an active relationship with an agent, in which case the notification can be sent to the agent.

It is the responsibility of the employer or agent to review and retrieve the determinations of the submitted WOTC applications. The SWA will not be printing and mailing certifications and denials.

To check for messages concerning WOTC applications:

From the Other Services group in the left navigation menu, click Communication Center and then click Message Center. The Messages tab displays. You can also access this tab from the My Messages widget on your dashboard.



All message alerts specify any required action and clearly reference the specific WOTC application. Examples of WOTC message alerts sent to employers or agents include the following:

- Notice of incomplete application (e.g., Form 9061 is missing the certification signature or the applicant's date of birth)
- Request for more information where SWA staff clearly specify the missing information or documents
- Notice of denial of a WOTC application in which SWA staff provide a clear explanation
- Notice of approval of a WOTC application in which SWA staff specify the WOTC target group used to meet eligibility

In addition to alerts in the message center, if you have many WOTC applications to manage, you can easily search for applications that have a specific status.

To check the status of an application:

1. From the Quick Menu group in the left navigation menu, click Agent or Employer Portfolio and click WOTC Applications. The WOTC Application Search page displays.
2. In the General Criteria section, select the Application Status you want to see, and then click the Filter link. For example, you may select 'Incomplete 8850' to see which applications need more information.

Individual Criteria

First Name: Contains Begins with Exact Match

Last Name: Contains Begins with Exact Match

Social Security Number:

General Criteria

Control Number:

Occupational Group:

Application Status:

None Selected

Incomplete 8850

Submitted 8850 and 9061

Denial Pending More Information

Denied

Certified

Pending 9061

Appealed

Pending

Revoked

Submitted 8850 with 9062

None Selected

[Filter](#) | [Reset Filter](#)

3. From the list of matching applications, in the Action column, you may complete any of the following tasks:
 - a. To open IRS Form 8850 for review or modification - select the Edit 8850 link.
 - b. To open ETA Form 9061 to review or add verification docs- select the Edit 9061 or Verify link.
 - c. To open either the IRS Form 8850 or ETA Form 9061 in viewable, printable format- select the Print Forms link.
 - d. To deny the application - select the Do Not Pursue link.

Control Number	Postmarked/Received Date	Applicant Name	Employer FEIN	Employer / Agent Name	Target Group Selected	Assigned Staff Name	Application Status	Action	Select
[REDACTED]	03/31/2025	[REDACTED]	[REDACTED]	[REDACTED]	C,		Submitted 8850 and 9061 (74 Days) (Invalid ERD)	Edit 8850 Edit 9061 Print Forms Verify Delete Do Not Pursue	<input type="checkbox"/>

Appealing a WOTC Application Denial

Applications for the Work Opportunity Tax Credit can be denied for a variety of reasons, including but not limited to:

- Denied pending more information (most common)
- Form 8850 was not submitted within 28 days for start dates
- Applicant did not receive TANF or SNAP benefits
- Documentation not submitted for veteran's receipt of compensation for service-connected disability
- Employee does not meet the criteria for the specified target group
- Job Applicant or Employer Signature date discrepancy

If you or your agent believes that the SWA has denied the application in error, the denial can be appealed. If the appeal is decided in your favor, the application goes forward.

To appeal a denied application:

1. From the Quick Menu group in the left navigation menu, click Agent or Employer Portfolio and then click WOTC Applications. The WOTC Application Search page displays.
2. Search for and identify the Application Status 'Denied' in the search results
3. Click the Verify link..

Control Number	Postmarked/Received Date	Applicant Name	Employer FEIN	Employer / Agent Name	Target Group Selected	Assigned Staff Name	Application Status	Action	Select
██████	04/03/2025	██████	██████	██████			Denied	Edit 8850 Edit 9061 Print Forms Verify Delete	<input type="checkbox"/>

- It will display the Verification Documents Required tab of the denied WOTC application, which will now display a button for Appealing the Denial.

The screenshot shows a web interface for a WOTC application. At the top, there are tabs: 'ETA 9061 Information', 'Applicant Information', '9061 Target Groups', 'Documentation', 'Signatory Information', and 'Verification Documents Required'. The 'Verification Documents Required' tab is active. Below the tabs, there is a form with the following fields: Control Number (redacted), 8850 Postmarked/Received Date: 03/31/2025, Application Status: Denied (highlighted in red), Applicant Name (redacted), 9061 Postmarked/Received Date: 03/31/2025, Application Status Date: 06/05/2025, Social Security Number (redacted), Prior Veteran Status: None Selected, Select Application Status: Denied (dropdown menu), Target Group Selected: [link], and Appeal Override: [checkbox]. Below the form, there is a 'Document Upload' link and an 'Expand All' link. At the bottom, there is a navigation bar with buttons: '<< Back', 'Update', 'Finish', 'Edit 8850', 'Print Forms', and 'Appeal' (highlighted in red).

- Before the application denial decision can be appealed, documentation of the reason you are appealing the decision is required. Click the **Document Upload** link.
- In the document upload window, select the 'Appeal Documentation' Verification Control, attach your appeal, and click **Save**. See the topic "Uploading WOTC Verification Documents" in this guide for additional details.

Verification Controls to Associate Document To

The screenshot shows a 'Verifications List' section. It contains four checkboxes: 'Age Verification - Snap Recipient', 'SNAP Recipient', 'Appeal Documentation', and 'Other'. The 'Appeal Documentation' checkbox is checked and highlighted with a red box. Below the list, there are two buttons: 'Save' and 'Cancel'. The 'Save' button is highlighted with a red box.

- The document upload window closes. Click the **Appeal** button on the Verification Documents Required tab.
- Click OK on the confirmation to return to the WOTC Applications Search page. Your application now has a status of "Appealed".

Next, SWA staff review the appeal and decide whether to allow the application to proceed, normally with a status of 'Submitted' or 'Denial Pending More Information.' The system may also verify additional information and possibly auto-certify the application. If the staff have what they need to certify then they can update the status directly to 'Certified.' You receive a system notification with the appeal decision once staff make their determination.

Employer/Agent My WOTC Queue

The My WOTC Queue is a convenient way for WOTC employers and agents to review and manage WOTC application-related activities and workflow from a single location. You can use it like a work queue to see the work that needs to be done, and access Quick Links to WOTC-related pages.

To access the My WOTC Queue:

From the My Employer Dashboard, select the **My WOTC Queue** tab at the top of the page.

The screenshot shows the top navigation bar of the North Dakota Job Service portal. The 'My WOTC Queue' tab is highlighted with a red box. Below the navigation bar, there is a 'Quick Links' section with several links: 'Control Number:' followed by a text input field and a 'Verify' link; 'Create Application'; 'WOTC Detail Report'; 'Import WOTC application'; and 'Search for WOTC Applications'. Below this is a section titled 'Incomplete Applications Needing Action' with a dark blue header. The text explains that before a certification for WOTC can be processed, a fully completed, signed, and dated IRS 8850 and/or ETA 9061 must be postmarked (if mailing) or submitted (if online) within 28 calendar days from the new employee's job started date. The text states that the below applications are at risk of being denied for non-timely filing of the IRS 8850 and/or ETA 9061 form/s. Please edit application to finish submitting. At the bottom of this section, there are two links: '0 Incomplete 8850's' and '0 Pending 9061's'.

From My WOTC Queue, you can perform the following actions:

- **Search for an application by Control Number** – In the Quick Links section, enter the Control Number and select the Verify link. The application opens on the Verification Documents Required tab.
- **Import multiple WOTC applications** – Select the Import WOTC application link in the Quick Links section, to manage the import of WOTC applications using a Microsoft Excel batch upload. See the topic “Importing WOTC Applications” for details.
- **Create a WOTC Application**
- **Review Incomplete Applications Needing Action** – Provides a list of applications requiring service. Click on a [number] link to display the WOTC Application Search page, with the specific applications for that action item listed.