

## How is WOTC calculated?

Two factors affect the calculation of the tax credit:

- The number of hours the new hire works determines the rate (percentage) that is applied to the qualified first-years wages. Wages start accumulating on the employment start date.
- Each target group has a first-year wage cap (maximum amount) to which the percentage is applied. Employees must work at least 120 hours in the first year of employment to receive the tax credit.

## Information Resources

IRS website:

[www.irs.gov](http://www.irs.gov) (search for WOTC)

U.S. Department of Labor website:

[www.doleta.gov/business/Incentives/opptax](http://www.doleta.gov/business/Incentives/opptax)

## Job Service North Dakota Workforce Centers

### Bismarck

1601 E. Century Ave.  
Bismarck, ND 58503  
Ph: 701-328-5000  
infojsbis@nd.gov

### Devils Lake

301 College Dr. S.  
Devils Lake, ND 58301  
Ph: 701-662-9300  
infojsdl@nd.gov

### Dickinson

66 Osborn Dr.  
Dickinson, ND 58601  
Ph: 701-227-3100  
infojsdk@nd.gov

### Fargo

1350 32nd St. S.  
Fargo, ND 58103  
Ph: 701-239-7300  
infojsfg@nd.gov

### Grand Forks

1501 28th Ave. S.  
Grand Forks, ND 58201  
Ph: 701-795-3700  
infojsgf@nd.gov

### Jamestown

1307 12th Ave. NE, Ste. 3  
Jamestown, ND 58401  
Ph: 701-253-6200  
infojsjm@nd.gov

### Minot

3416 N. Broadway  
Minot, ND 58703  
Ph: 701-857-7500  
infojsmn@nd.gov

### Wahpeton

524 2nd Ave. N.  
Wahpeton, ND 58075  
Ph: 701-671-1550  
infojswp@nd.gov

### Williston

422 1st Ave. W.  
Williston, ND 58801  
Ph: 701-774-7900  
infojswl@nd.gov

### TTY Relay ND

800-366-6888  
7-1-1

### UNEMPLOYMENT SERVICES

Go to <http://www.jobsnd.com>

**Select-** Unemployment for Individuals

Ph: 701-328-4995

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WORKFORCE PROGRAMS  
JSND 5006 (R.3.2022)

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

In compliance with the Stevens Amendment, Job Service North Dakota states that the Federal government has provided Title I and III monies to support to provide work experience and training opportunities for WIOA

# The Work Opportunity Tax Credit

**Attention Employers**  
Earn a Federal Income  
Tax Credit incentive



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## What is the Work Opportunity Tax Credit?

The Work Opportunity Tax Credit (WOTC) program is an income tax credit incentive provided by the Internal Revenue Service and the U.S. Department of Labor, Employment and Training Administration. The one-time tax credit is available to for-profit employers hiring individuals in the target groups listed below and to tax-exempt organizations that hire qualified veterans. North Dakota employers can receive a tax credit up to \$9,600 per qualifying new employee during their first year of employment. There is no limit to the number of new hires that can qualify.

## What are the WOTC target groups and who may qualify?

- Unemployed Veterans (including disabled veterans)
- Temporary Assistance for Needy Families (TANF) Recipients
- Food Stamp (SNAP) Recipients
- Designated Community Residents (living in Empowerment Zones or Rural Renewal Counties)
- Vocational Rehabilitation Referred Individuals
- Ex-Felons
- Supplemental Security Income Recipients
- Qualified Long-Term Unemployed
- Summer Youth Employees (living in Empowerment Zones)

Visit <http://www.dol.gov/agencies/eta/wotc> for more information on tax credits for the various WOTC target groups.

## How to apply for WOTC

The North Dakota WOTC program has an online application process for North Dakota employers. Employers can submit the IRS form 8850, ETA form 9061 and supporting documentation electronically to save time and receive faster processing results.

### Steps to applying:

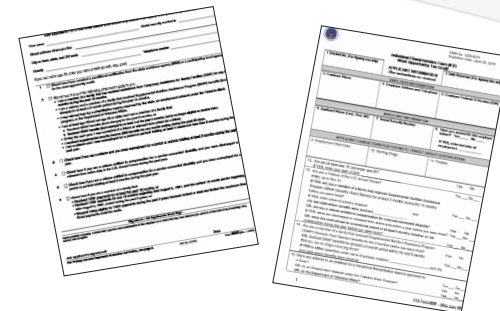
**Step 1:** Go to <http://www.jobsnd.com/wotc>  
Print the IRS form 8850 and the ETA form 9061.

**Step 2:** Complete and sign the IRS form 8850 and the ETA form 9061 with the employee.

**Step 3:** Access the online WOTC System at: <http://apps.nd.gov/jsn/wotc>  
File the IRS form 8850, the ETA form 9061 and supporting documents.

### Timely filing is required.

Forms **must be** submitted within **28 calendar days** of the employee's start date.



## Unable to apply online?

Mail the completed and signed IRS form 8850, ETA form 9061 and supporting documents to:

**State WOTC Coordinator**  
Job Service North Dakota- Workforce Programs  
P.O. Box 5507  
Bismarck, ND 58506-5507

## Need more information?

Call the North Dakota State WOTC Coordinator at 701-328-2997  
TTY: (800) 366-6888

## Make copies for your records.

Keep a copy of the IRS form 8850, ETA form 9061 and the supporting documents for tax records.