

I'm neither a lawyer nor an accountant nor a tax specialist, so I'm not giving legal advice or tax advice. For tax advice please consult a qualified tax professional. Because I work in the WOTC program, however, people often ask me for procedural advice about claiming a WOTC credit and I'm happy to share what I know.

1. Before you can claim a WOTC credit you must first have received a certification authorizing the WOTC credit from the designated local agency (DLA). In Oregon the DLA is the Oregon Employment Department.
2. Once the employee has been on the job for at least one year you can figure the amount of your potential WOTC credit. The forms for figuring and claiming a WOTC credit are IRS forms 5884 and 3800.

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 Oregon WOTC verifier
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Form 5884 Department of the Treasury Internal Revenue Service Name(s) shown on return	Work Opportunity Credit ▶ Attach to your tax return. ▶ Information about Form 5884 and its separate instructions is at www.irs.gov/form5884 .	OMB No. 1545-0219 2015 Attachment Sequence No. 77 Identifying number
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Instructions for Form 5884

Work Opportunity Credit



Department of the Treasury
Internal Revenue Service

Form 3800 Department of the Treasury Internal Revenue Service (99) Name(s) shown on return	General Business Credit ▶ Information about Form 3800 and its separate instructions is at www.irs.gov/form3800 . ▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.	OMB No. 1545-0895 2015 Attachment Sequence No. 22 Identifying number
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Instructions for Form 3800

General Business Credit



Department of the Treasury
Internal Revenue Service

Section references are to the Internal Revenue Code unless otherwise noted.

an amended return (Form 1040X,
Amended U.S. Individual Income Tax

zero to recapture the unused portion of the credit.