

Advice From the Oregon WOTC Unit for Employers Who Are Just Starting to Use Work Opportunity Tax Credit (WOTC)

1. We're delighted that you're starting to use WOTC! Feel free to call us anytime at (503) 947-1670 to ask questions about WOTC. We want using WOTC to be a successful experience for you. WOTC is a Federal program with some pretty specific rules, so if you have any questions please call us.
2. Download the newest version you can find of IRS Form 8850 (find it on the IRS site at IRS.gov, or find a link to it at OregonTaxCredit.org) and photocopy as many copies as you need. The front of the Form 8850 is intended to be filled out and signed by the job applicant. The back of Form 8850 is intended to be filled out and signed by the employer. Some employers handle this by copying the Form 8850 onto two single-sided pages instead of one double-sided page. Include a copy of Form 8850 in your company's standard job application packet. You want each of your job applicants to fill out a Form 8850.
3. Also download a copy of the newest version you can find of ETA Form 9061 (find a link to it at OregonTaxCredit.org, or use a search engine to send you to the right spot on the doleta.gov website) and photocopy as many copies as you need. Do **not** include Form 9061 in your job application packet.
4. As you are deciding which applicant to hire you should check the Form 8850s of the relevant applicants. If the Form 8850 of the selected applicant indicates likely WOTC eligibility you and the applicant should jointly fill out a Form 9061 at the time the applicant accepts the job offer and is hired. Retain the signed Forms 8850 and 9061 in your business files for possible future audit.
5. Call Cheryl at the Oregon WOTC unit in Salem at (503) 947-1670. Ask her to set up your business with access to the Oregon WOTC online application system. Following her instructions, file your WOTC application online within 28 calendar days of the new employee's start date.
6. If you do not file the online WOTC application within 28 calendar days of start date, you are in danger of the credit being denied for untimely filing. To prevent untimely filing denial, mail the original signed Forms 8850 and 9061, postmarked within 28 calendar days of start date, to the Oregon WOTC unit at this address:

Oregon Employment Department WOTC Unit
875 Union St NE, Room 201
Salem, OR 97311

As proof of having applied for a WOTC credit you may want to retain photocopies of the completed Forms 8850 and 9061 and you may want to obtain a proof of mailing from the Postal Service window clerk at the time of mailing.

7. A business may not claim a WOTC credit for hiring an employee who is a relative of the owner(s). A business also may not claim a WOTC credit for hiring an employee who has

previously worked for that business. If you have questions about either of these restrictions please call us at (503) 947-1670 and we'll be happy to provide more details.

8. If your new employee appears to qualify for WOTC via Oregon TANF and/or SNAP benefits, or as an Oregon ex-felon, you do not need to worry about mailing us any documents proving eligibility. We have access to Oregon TANF, SNAP and ex-felon information through our own sources. However, if your new employee received TANF benefits and/or SNAP benefits in some state other than Oregon, or has a criminal record or served a prison term in any state other than Oregon, please tell us the name(s) of the state(s) involved so we can ask the state(s) for confirming information.
9. If your new employee is a veteran or a disabled veteran please mail us proof of veteran or disabled veteran status. **For veterans please mail us a copy of the veteran's form DD-214.** For disabled veterans please mail us a copy of the award letter the veteran received from the Veterans Administration. Our mailing address is:

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10. Once your new employee has started work, think about how to maximize your possible WOTC tax credit on that employee. For many of the smaller WOTC credits, the maximum possible WOTC credit is obtained when the new employee works at least 400 hours and earns at least \$6,000 in their first year on the job.

Did anything on this list raise questions? Please contact us and ask any WOTC questions you like. You can reach us by phone or email:

- To reach Cheryl, or for general WOTC inquiries: (503) 947-1670
- To reach Loren Petersen, WOTC Program Marketing Analyst:
(503) 507-8645; Loren.M.Petersen@Oregon.gov
- To reach Alan Beeler, the statewide WOTC coordinator:
(503) 947-1739; Alan.C.Beeler@Oregon.gov
- To reach a WOTC verifier:
David Ross (503) 947-1825; David.C.Ross@oregon.gov
Faith Coleman (503) 947-1674; Faith.M.Coleman@oregon.gov