

Employer Mail-In Instructions

Work Opportunity Tax Credit

When requesting the certification of an individual for Work Opportunity Tax Credit (WOTC) eligibility, the employer or his/her authorized representative must complete and submit the Pre-Screening Notice and Certification Request for the Work Opportunity, Form 8850, to the CT Department of Labor postmarked within 28 days of the employee's first day of work. The Individual Characteristics Form (ICF), ETA-9061, should be submitted along with Form 8850.

The ICF may be completed and signed by the employer, his/her authorized representative, or the new employee, and should be submitted along with supporting documentation to:

Connecticut Department of Labor Attn: WOTC Unit 200 Folly Brook Boulevard Wethersfield, CT 06109

After a review of the Form 8850, Form 9061 and supporting documentation, if your new employee qualifies as a WOTC target group member, the appropriate certification(s) will be mailed to you or your representative. If your new employee does not qualify as a WOTC target group member, a denial letter will be sent to you or your representative. Please see the "Instructions for Form 8850" for WOTC target group eligibility criteria on our website at:

<http://www.ctdol.state.ct.us/progsupt/taxcredits/forms.htm>

Before you submit Form 8850 and 9061, please review this checklist to help ensure timely submission and that you have not omitted any important information:

- ✓ Job applicant signed and dated the form
- ✓ Employer signed and dated the form
- ✓ Completed "Gave information" date
- ✓ Completed "Was offered job" date
- ✓ Completed "Was hired" date
- ✓ Completed "Started job" date
- ✓ Form 8850 is being submitted within 28 days
of the employee's start work date
- ✓ Target group selected on both forms