



# Department of Florida Commerce

## Work Opportunity Tax Credit Program

### Work Opportunity Tax Credit (WOTC) Target Group Documentation Guideline

When applying for WOTC tax credits, documentation is required for certain target groups. To assist in determining which target groups require documentation, what documentation is required, and who is responsible for obtaining the documentation, the following information is provided:

Target Group	Documentation Required	Who is Responsible for Obtaining Documentation	Where to Locate the Required Documentation
<b><u>TANF Recipients</u></b> Short-Term and Long-Term Temporary Assistance for Needy Families (TANF) Recipients	No supporting documentation is needed <b><u>unless:</u></b> <ol style="list-style-type: none"> <li>There is a <u>primary beneficiary (other than the employee) listed on ETA Form 9061</u>. The primary beneficiary’s social security number (SSN) will be requested via a “Needs Letter”.</li> <li>The submitted date of birth (DOB) is found to be invalid. Documentation of the employee’s birth date will be requested via a “Needs Letter”.</li> </ol>	<ol style="list-style-type: none"> <li><b>E-WOTC System</b> will check the Dept. of Children and Families’ Database. Please note: <u>TANF documentation from employers is not acceptable.</u></li> <li><b>Employer</b> is responsible for submitting documentation of the primary beneficiary’s SSN and/or the employee’s DOB (if applicable) <u>after receiving a “Needs Letter” from the WOTC unit.</u></li> </ol>	<ol style="list-style-type: none"> <li><b>E-WOTC System</b> will automatically verify the receipt of TANF benefits through the auto-determination process.</li> <li><b>SSN-If requested via the “Needs Letter”</b>, documentation of the primary beneficiary’s SSN can be provided via source documents including birth certificates, SSN cards, etc.</li> <li><b>DOB-If requested via the “Needs Letter”</b>, documentation of the employee’s DOB can be provided via source documents including birth certificates, SSN cards, etc. The <b>E-Verify</b> site may also be used for DOB documentation. Please visit <a href="https://www.e-verify.gov/">https://www.e-verify.gov/</a>.</li> </ol>
<b><u>SNAP Recipients</u></b> Supplemental Nutrition Assistance Program Recipients	No supporting documentation is needed <b><u>unless:</u></b> <ol style="list-style-type: none"> <li>There is a <u>primary beneficiary (other than the employee) listed on ETA Form 9061</u>. The primary beneficiary’s social security number (SSN) will be requested via a “Needs Letter”.</li> <li>The submitted date of birth (DOB) is found to be invalid. Documentation of the employee’s birth date will be requested via a “Needs Letter”.</li> </ol>	<ol style="list-style-type: none"> <li><b>E-WOTC System</b> will check the Dept. of Children and Families’ Database. Please note: <u>SNAP documentation from employers is not acceptable.</u></li> <li><b>Employer</b> is responsible for submitting documentation of the primary beneficiary’s SSN and/or the employee’s DOB (if applicable) <u>after receiving a “Needs Letter” from the WOTC unit.</u></li> </ol>	<ol style="list-style-type: none"> <li><b>E-WOTC System</b> will automatically verify the receipt of SNAP benefits through the auto-determination process.</li> <li><b>SSN-If requested via the “Needs Letter”</b>, documentation of the primary beneficiary’s SSN can be provided via source documents including birth certificates, SSN cards, etc.</li> <li><b>DOB-If requested via the “Needs Letter”</b>, documentation of the employee’s DOB can be provided via source documents including birth certificates, SSN cards, and driver’s license. The <b>E-Verify</b> site may also be used for DOB documentation. Please visit <a href="http://www.uscis.gov/e-verify">www.uscis.gov/e-verify</a>.</li> </ol>

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<p><b><u>SSI Recipients</u></b> Supplemental Security Income Recipients <b><u>Ticket to Work (TTW)</u></b></p>	<p>1. Documentation that the employee received supplemental security income for any month within 60 days, ending on the hire date.</p>	<p>1. <b>WOTC Determinations Team</b> will verify the employee’s SSI information with Maximus.</p>	<p>1. <b>WOTC Determinations Team</b> will send a request for information to Maximus. Upon receipt of that information, a determination will be made.</p>
<p><b><u>Designated Community Residents (DCR)</u></b> Expired December 31, 2016 (excluding Rural Renewal Counties- RRCs)</p>	<p>1. Documentation of the employee residing in a federally-designated Empowerment Zone (EZ) or Rural Renewal County (RRC). 2. Documentation of the employee being within the 18-39 age range.</p>	<p>1. <b>Employer</b> is responsible for submitting documentation verifying the employee’s address and age <u>after receiving a “Needs Letter”</u> from the WOTC unit.</p>	<p><b>Employer</b> may obtain the requested information from the following locations:</p> <p>1. <b>Address</b>-information may be retrieved from the Empowerment Zone-Rural Renewal County WOTC Address Locator Tool to document address eligibility. To download the tool, visit <a href="https://www.doleta.gov/business/incen tives/opptax/wotcResources.cfm">https://www.doleta.gov/business/incen tives/opptax/wotcResources.cfm</a></p> <p>2. <b>Age</b>- documentation of the employee’s DOB can be provided via source documents including birth certificates, SSN cards, and driver’s license. The <b>E-Verify</b> site may also be used for DOB documentation. Please visit <a href="https://www.e-verify.gov/">https://www.e-verify.gov/</a>.</p>
<p><b><u>Summer Youth (SY)</u></b> Expired December 31, 2016</p>	<p>1. Documentation of the employee residing in a federally-designated Empowerment Zone(EZ) 2. Documentation of the employee being within the 16-17 age range.</p>	<p>1. <b>Employer</b> is responsible for submitting documentation verifying the employee’s address and age <u>after receiving a “Needs Letter”</u> from the WOTC unit.</p>	<p><b>Employer</b> may obtain the requested information from the following locations:</p> <p>1. <b>Address</b>-information may be retrieved from the Empowerment Zone-Rural Renewal County WOTC Address Locator Tool to document address eligibility. To download the tool, visit <a href="https://www.doleta.gov/business/incen tives/opptax/wotcResources.cfm">https://www.doleta.gov/business/incen tives/opptax/wotcResources.cfm</a></p> <p>2. <b>Age</b>- documentation of the employee’s DOB can be provided via source documents including birth certificates, SSN cards, and driver’s license. The <b>E-Verify</b> site may also be used for DOB documentation. Please visit <a href="https://www.e-verify.gov/">https://www.e-verify.gov/</a>.</p>
<p><b><u>Vocational Rehabilitation Referred Individuals (VR)</u></b></p>	<p>Individualized Written Rehabilitation Plan (IWRP), Individualized Plan of Employment (IPE), or DEO Eligibility Verification forms are accepted.</p> <p>1. Must be signed by the employee and VR counselor/VR agency official. 2. Must include VR service dates.</p>	<p>1. <b>Employer</b> is responsible for submitting “Individualized Written Rehabilitation Plan” (IWRP) or “Individualized Plan of Employment” (IPE) <u>after receiving a “Needs Letter”</u> from the WOTC unit.</p>	<p><b>Employer</b> may obtain the requested information from following locations:</p> <p>1. <b>IWRP/IPE</b> documentation may be obtained from the VR office. Please visit <a href="http://www.rehabworks.org">www.rehabworks.org</a> to see office locations. 2. <b>DEO “Eligibility Verification” Form</b> is located <a href="#">here</a>.</p>

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<b><u>Veterans (SNAP)</u></b>	<ol style="list-style-type: none"> <li>Documentation of active duty service of more than 180 days (not including training).</li> <li>No supporting documentation is needed for SNAP verification <u>unless</u> there is a primary beneficiary (other than the applicant) listed on ETA Form 9061 or the date of birth (DOB) is invalid. In these instances the primary beneficiary's social security number (SSN) and/or corrected DOB will be requested via a "Needs Letter".</li> </ol>	<ol style="list-style-type: none"> <li><b>Employer</b> is responsible for submitting documentation of the employee's veteran status, DOB, and/or the primary beneficiary's SSN (if applicable) <u>after receiving a "Needs Letter" from the WOTC unit.</u></li> </ol>	<ol style="list-style-type: none"> <li><b>E-WOTC System</b> will check the Dept. of Children and Families' Database. Please note: SNAP documentation from employers is not acceptable.</li> <li><b>Employer</b> must provide documentation of the veteran's service dates. This may be in the form of the DD-214 or other veteran documents such as separation letters and discharge papers. To request documentation, please visit the National Archives website at: <a href="http://www.archives.gov/veterans">www.archives.gov/veterans</a> and submit a "Standard Form" SF-180 (Request Pertaining to Military Records). Note "WOTC Eligibility Determination" in the "Other" section of the SF-180 form. Documentation acquired through the Department of Defense, Veteran Affairs, and National Personnel Records Center is also acceptable.</li> </ol>
<b><u>Veterans (Disabled)</u></b> 1 YR & 6 MOS	<ol style="list-style-type: none"> <li>Documentation of active duty service of more than 180 days (not including training).</li> <li>Documentation of the service connected disability <u>that entitles the employee to compensation.</u></li> </ol>	<ol style="list-style-type: none"> <li><b>Employer</b> is responsible for submitting documentation of veteran status and of the service connected disability <u>after receiving a "Needs Letter" from the WOTC unit.</u></li> <li><b>WOTC Determinations Team</b> will verify the employee's unemployment through the absence of wages reported.</li> </ol>	<ol style="list-style-type: none"> <li><b>Employer</b> must provide documentation of the veteran's service dates. This may be in the form of the DD-214 or other veteran documents such as separation letters and discharge papers. To request documentation, please visit the National Archives website at: <a href="http://www.archives.gov/veterans">www.archives.gov/veterans</a> and submit a "Standard Form" SF-180 (Request Pertaining to Military Records). Note "WOTC Eligibility Determination" in the "Other" section of the SF-180 form. Documentation acquired through the Department of Defense, Veteran Affairs, and National Personnel Records Center is also acceptable.</li> </ol>
<b><u>Veterans (Unemployed)</u></b> 4 WKS & 6 MOS	<ol style="list-style-type: none"> <li>Documentation of active duty service for more than 180 days</li> <li>Documentation of the employee's unemployment</li> </ol>	<ol style="list-style-type: none"> <li><b>Employer</b> is responsible for submitting documentation of veteran status after receiving a "Needs Letter" from the WOTC unit.</li> <li><b>WOTC Determinations Team</b> will verify the employee's unemployment through the absence of wages reported.</li> </ol>	<ol style="list-style-type: none"> <li><b>Employer</b> must provide documentation of the veteran's service dates. This may be in the form of the DD-214 or other veteran documents such as separation letters and discharge papers. To request documentation, please visit the National Archives website at: <a href="http://www.archives.gov/veterans">www.archives.gov/veterans</a> and submit a "Standard Form" SF-180 (Request Pertaining to Military Records). Note "WOTC Eligibility Determination" in the</li> </ol>

			“Other” section of the SF-180 form. Documentation acquired through the Department of Defense, Veteran Affairs, and National Personnel Records Center is also acceptable.
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<b>LTUR</b> Long-Term Unemployment Recipients	No supporting documentation is needed <b><u>unless there is an absence of records in our database</u></b> . In the event of no records found, ETA Form 9175-Self Attestation can serve as documentation of the following: <ol style="list-style-type: none"> <li>Employee’s 27 consecutive weeks of unemployment.</li> <li>Employee’s receipt of unemployment compensation.</li> </ol>	<ol style="list-style-type: none"> <li><b>WOTC Determinations Team</b> will verify the employee’s 27 consecutive weeks of unemployment and receipt of unemployment compensation</li> <li>(In the Absence of Records) <b>Employer</b> is responsible for submitting ETA Form 9175-Self Attestation <u>after receiving a “Needs Letter” from the WOTC unit.</u></li> </ol>	<ol style="list-style-type: none"> <li><b>Employer</b> can obtain ETA Form 9175-Self Attestation from the WOTC website and have it completed by the employee. Form can be found by visiting <a href="http://www.floridajobs.org/wotc">www.floridajobs.org/wotc</a></li> </ol>
<b>Ex-Felon</b>	<ol style="list-style-type: none"> <li>Documentation of the employee’s conviction date or release date from prison. <u>If employee is in a work release program, the prison release date and program entry date will be requested.</u></li> </ol>	<ol style="list-style-type: none"> <li>(If Incarcerated in a FL State Institution) <b>E-WOTC system</b> will check the FL Department of Corrections' Database to verify eligibility.</li> <li>(If Not Incarcerated in a FL State Institution) <b>Employer</b> is responsible for submitting documentation of ex-felon status after receiving a “Needs Letter” from the WOTC unit.</li> </ol>	<ol style="list-style-type: none"> <li><b>For inmates in a FL state prison (Florida Department of Corrections)</b> documentation must contain the inmate’s conviction and release dates. Employers can obtain inmate info. from the following website: <a href="http://www.dc.state.fl.us/inmateinfo/inmateinfomenu.asp">http://www.dc.state.fl.us/inmateinfo/inmateinfomenu.asp</a></li> <li><b>For inmates in a federal prison (Federal Bureau of Prisons)</b>, documentation must contain the inmate’s conviction and release dates. Employers can obtain inmate info. from the following website: <a href="http://www.bop.gov/inmateloc/">http://www.bop.gov/inmateloc/</a></li> <li><b>For employees in work release programs, on probation, or on parole</b>, employers must use the DEO “<u>Eligibility Verification Form</u>” to document prison release date and the program entry date (if applicable). Form must be completed by the employee’s parole officer, probation officer, or an <u>authorized agency official</u> of the employee’s correctional institution. Visit <a href="http://www.floridajobs.org/wotc">www.floridajobs.org/wotc</a> to print form.</li> </ol>