



Before applying, we encourage businesses to reference our Business Guide, as well as the information at **U.S. Department of Labor's WOTC website**. You may also call 800-877-8698 to speak with a representative.

With this basic information, businesses should be able to apply for a Work Opportunity Tax Credit in 5 steps which are outlined below:

### **1. Get The Forms**

You will need IRS Form 8850 and ETA 9061 or 9062. Forms and directions are available at: U.S. Department of Labor's WOTC website.

### **2. Screen Your Applicants**

Use the IRS Form 8850 to screen all applicants for potential target-group membership. Applicants will check any box where the statement applies to them. This screening form helps determine the likelihood an applicant will fall into an eligible target group and assists you in knowing whether or not to pursue the tax credit process. It is important to note that the IRS requires that you do this on (or before) the day that you offer the job. **If the applicant does not mark anything, STOP, and DO NOT mail the form to us.**

### **3. Go Through Your Normal Hiring Process**

If you hire someone that checked a box on the IRS Form 8850, have this new employee complete the ETA-9061 Individual Characteristics Form (ICF). This form asks new employees to identify the target group to which they belong.

### **4. Review The Forms**

Check the two forms to be sure they are legible and complete. Check the ETA-9061 to be sure a target group is indicated. Often the applicant feels one of the statements on the IRS-8850 applies to them, but finds that the more detailed statement on the ETA-9061 does not exactly apply. When this occurs, stop and do not mail the forms to us.

**The IRS requires the forms to be mailed by the 28th day after the employee's start date.** Like other IRS filing deadlines, we check the postmark date to prove the filing deadline was met. The only exception to the 28-day filing requirement is if the 28th day is a Saturday, Sunday, or Federal holiday. We can then accept a postmark of the next business day.

### **5. Mail The Completed Forms To:**

Division of Workforce Development  
Attn: WOTC  
P.O. Box 1087  
Jefferson City, MO 65102-1087



For additional information about Missouri Division of Workforce Development services, contact a Missouri Career Center near you. Locations and additional information are available at [jobs.mo.gov](http://jobs.mo.gov) or 1-888-728-JOBS (5627). Missouri Division of Workforce Development is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Missouri TTY users can call (800) 735-2966 or dial 7-1-1.

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