

**General Assistance Program Determination**  
**(For the Jobs Credit)**

**File in triplicate.**  
**(See Instructions.)**

This form is used to determine if a general assistance program is a qualified program as defined in section 51(d)(6)(B). This determination will be used only for certifying the individual recipients of the program as members of a targeted group (general assistance recipient group) for the jobs credit.

<b>A</b> Name and address of general assistance program	<b>B</b> Phone number of authorized official
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**C** Program characteristics questions (If the answer to any question is "No," do not file this form.)

- 1 Is your general assistance program a state program or a program of a political subdivision of a state?  Yes  No
- 2 Does your general assistance program provide assistance of money payments (cash or check) or voucher or scrip directly to recipients?  Yes  No
- 3 Is your determination of the eligibility of an assistance recipient for money payments based on the needs of the individual?  Yes  No

**D** Program declaration

Under penalties of perjury, I certify that the information on this form is true and correct to the best of my knowledge. I agree that any information I have supplied may be subject to verification. I also agree to notify the Internal Revenue Service of any changes to this general assistance program that may disqualify the program from being a qualified program under section 51(d)(6)(B).

Signature ► \_\_\_\_\_ Date ► \_\_\_\_\_  
 (Authorized official of the program)

**E** Designation of program as a qualified general assistance program

This general assistance program meets the requirements of a qualified general assistance program under section 51(d)(6)(B).

Signature ► \_\_\_\_\_ Date ► \_\_\_\_\_  
 (District Director or representative of the IRS)

**Instructions**

*(Section references are to the Internal Revenue Code)*

**Paperwork Reduction Act Notice**

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 10 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0241), Washington, DC 20503. **DO NOT** send this form to either of these offices. Instead, see **Where To File** below.

**Who Must File**

Form 6177 must be filed by an official of a general assistance program of a state or a political subdivision of a state for the program to be designated as a qualified general assistance program. Once your program has been designated as a qualified program by the District Director (or if your program was listed on the back of an earlier version of Form 6177), you do not have to file again. But, you must notify the Internal Revenue Service of any changes that might disqualify the program.

**Where To File**

File Form 6177 in triplicate with the District Director or the local Internal Revenue Service office having jurisdiction for the area in which the principal office of the general assistance program is located.

**Qualified General Assistance Program**

The term "qualified general assistance program" (as defined in section 51(d)(6)(B)) means any program of a state or political subdivision of a state which—

- 1. provides general assistance or similar assistance of money payments or voucher or scrip based on need, and
- 2. is designated by a delegate of the Secretary of the Treasury (after consultation with a delegate of the Secretary of Health and Human Services) as meeting the requirements of 1 above.

**Designation by the District Director (or representative) of the Internal Revenue Service**

After determining that the general assistance program is a qualified program, the District Director (or representative) will sign Part E of Form 6177.

The original Form 6177 will be returned to the general assistance program; one copy of the form will be sent to the central state employment security agency of the state in which the general assistance program is located; and the remaining copy will be kept by the Internal Revenue Service office completing the designation.