

Work Opportunity Credit Pre-Screening Notice and Certification Request

Job Applicant Information

Name _____ Social security number ► _____

Street address where you live _____

City or town, state, and ZIP code _____

Date of birth (month, day, year) ____ / ____ / ____ Telephone no. (____) ____ - ____

- 1 If you received a conditional certification from the state employment security agency (SESA) or a participating local agency, check the box on this line, skip item 2, and sign below ►
- 2 Do any of the following statements apply to you? **Yes** **No**
- a I am a member of a family that has received assistance from Aid to Families with Dependent Children (AFDC) or a successor program for at least a 9-month period within the last 18 months.
- b I am a veteran and am a member of a family that received:
- Assistance from AFDC or a successor program for at least a 9-month period within the last 21 months, OR
 - Food stamps for at least a 3-month period within the last 15 months.
- c I was referred here by a rehabilitation agency approved by the state or the Department of Veterans Affairs.
- d I am a member of a family that:
- Received food stamps for the last 6 months, OR
 - Received food stamps for at least 3 of the last 5 months, BUT is no longer eligible to receive them.
- e I was convicted of a felony AND within the past year was either convicted or released from prison AND during the last 6 months I was a member of a low-income family.

Under penalties of perjury, I declare that I gave the above information to the employer on or before the day I was offered a job, and it is, to the best of my knowledge, true, correct, and complete.

Job applicant's signature ► _____ **Date** ____ / ____ / ____

For Employer's Use Only

Employer's name _____ Telephone no. (____) ____ - ____ EIN ► _____

Street address _____

City or town, state, and ZIP code _____

Person to contact, if different from above _____ Telephone no. (____) ____ - ____

Street address _____

City or town, state, and ZIP code _____

If, based on the individual's age and home address, he or she is a member of group 4 or 6 (as described under **Members of Targeted Groups** on page 2), enter that group number (4 or 6) ► _____

DATE OF: Interview ____ / ____ / ____ Job offer ____ / ____ / ____ Hiring ____ / ____ / ____ Job starting ____ / ____ / ____

Under penalties of perjury, I declare that I completed this form on or before the day a job was offered to the applicant and that the information I have furnished is, to the best of my knowledge, true, correct, and complete. Based on the information the job applicant furnished above, I believe the individual is a member of a targeted group. I hereby request a certification that the individual is a member of a targeted group.

Employer's signature ► _____ **Title** _____ **Date** ____ / ____ / ____

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Privacy Act and Paperwork Reduction Act Notice

Section 51(d)(11) permits a prospective employer to request you to complete this form and give it to the prospective employer. The information will be used by the employer to complete the employer's federal tax return. You are not required to complete this form, but failure to do so may affect your chances of being hired. Routine uses of this form include giving it to the state employment security agency (SESA), which will contact appropriate sources to confirm that you are a member of one of the targeted groups you indicated on the form. This form may also be given to the Internal Revenue Service for administration of the Internal Revenue laws, to the Department of Justice for civil and criminal litigation, to the Department of Labor for oversight of the certifications performed by the SESA, and to cities, states, and the District of Columbia for use in administering their tax laws.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

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

- Recordkeeping** 2 hr., 32 min.
- Learning about the law or the form.** 37 min.
- Preparing and sending this form to the SESA** 33 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

DO NOT send this form to this address. Instead, see **When and Where To File** later.

Purpose of Form

Employers use Form 8850 to pre-screen and as a written request to a SESA to certify an individual as a member of a targeted group for purposes of qualifying for the work opportunity credit. The work opportunity credit applies only in the case of individuals who begin work for the employer after September 30, 1996, and before October 1, 1997. See the 1996 **Form 5884**, Work Opportunity Credit, for more details.

Who Should Complete and Sign the Form

The job applicant furnishes information to the employer on or before the day a job offer is made. This information is entered on Form 8850. Based on this information, the employer determines whether or not he or she believes the applicant is a member of a targeted group (as defined under **Members of Targeted Groups** below). If the employer believes the applicant is a member of a targeted group, the employer completes the rest of the form no later than the day the job offer is made. Both the job applicant and employer must sign Form 8850 no later than the date for submitting the form to the SESA.

Instructions for Employer

When and Where To File

Do not file Form 8850 with the IRS. Instead, submit it to the SESA no later than the 21st day after the job applicant begins work for the employer.

Recordkeeping

Keep copies of Forms 8850, along with any transmittal letters that you submit to the SESA, as long as they may be needed for the administration of the Internal Revenue Code provisions relating to the work opportunity credit. Records that support this credit usually must be kept for 3 years from the date any income tax return claiming the credit is due or filed, whichever is later.

Members of Targeted Groups

A job applicant may be certified as a member of a targeted group if he or she is:

1. A member of a family receiving assistance under a state plan approved under part A of title IV of the Social Security Act relating to Aid to Families with Dependent Children (AFDC) or any successor program. Generally, the assistance must be received for at least a 9-month period during the 18 months ending on the hiring date. See section 51(d)(2).
2. A veteran who is a member of a family receiving assistance under either (a) the program described in 1 above for generally at least a 9-month period during the 21 months ending on the hiring date or (b) the Food Stamp program for generally at least a 3-month period during the 15 months ending on the hiring date. See section 51(d)(3). To be considered a **veteran**, the applicant must (a) have served on active duty (not including training) in the Armed Forces of the United States for more than 180 days OR have been discharged for a service-connected disability, AND (b) not have a period of active duty (not including training) of more than 90 days that ended during the 60 days ending on the hiring date.

3. An ex-felon who (a) has been convicted of a felony under any Federal or state law, (b) is hired not more than 1 year after the latest conviction or release from prison, and (c) is a member of a family that had income on an annual basis of 70% or less of the Bureau of Labor Statistics lower living standard during the 6 months preceding the earlier of the month the income determination occurs or the month in which the hiring date occurs.

4. An individual who has attained age 18 but not age 25 on the hiring date and lives in an empowerment zone or enterprise community.

The Secretary of Housing and Urban Development (HUD) designated portions of the following cities as urban empowerment zones: Atlanta, GA (9.29 square miles); Baltimore, MD (6.8 square miles); Philadelphia, PA/Camden, NJ (4.4 square miles); Chicago, IL (14.33 square miles); Detroit, MI (18.3 square miles); and New York City, NY (Manhattan and the Bronx) (7.6 square miles). The Secretary of Agriculture (USDA) designated the following rural empowerment zones: the Kentucky Highlands (counties of Clinton, Jackson, and Wayne); Mid-Delta, Mississippi (counties of Bolivar, Sunflower, Leflore, Washington, Humphreys, and Holmes); and Rio Grande Valley, Texas (counties of Starr, Cameron, Hidalgo, and Willacy). The boundaries of the rural empowerment zones follow the boundaries of these counties. There are 65 urban and 30 rural enterprise communities located in 35 states and the District of Columbia. There are no empowerment zones or enterprise communities in Puerto Rico, Guam, or any U.S. possession.

You may call HUD at 1-800-998-9999 for information on the six urban empowerment zones, or the USDA at 1-800-645-4712 about the rural empowerment zones. On the Internet, you can find the EZ/EC Home Page at <http://www.ezec.gov>. Your local SESA has information on where the enterprise communities are located. Also, many enterprise communities have their own web sites.

5. An individual who has a physical or mental disability that results in a substantial handicap to employment and who was referred to the employer upon completion of (or while receiving) rehabilitation services under a state rehabilitation plan or a program approved by the Department of Veterans Affairs.

6. An individual who performs services for the employer between May 1 and September 15, has attained age 16 but not age 18 on the hiring date (or if later, on May 1), has never worked for the employer before, and lives in an empowerment zone or enterprise community.

7. An individual who has attained age 18 but not age 25 who is a member of a family that has received food stamps for the 6-month period ending on the hiring date or who is a member of a family no longer eligible for such assistance under section 6(o) of the Food Stamp Act of 1977 and the family received food stamps for at least 3 months of the 5-month period ending on the hiring date.

