



Work Opportunity Tax Credit
Individual Characteristics Form (ICF)

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|---|---|---|
| 1. Control No. (For Agency use only) | SWA / AGENCY INFORMATION (See instructions on pg 4) | 2. Date Received (For Agency Use only) |
| EMPLOYER INFORMATION | | |
| 3. Employer Name | 4. Employer Mailing Address, Telephone No. and Email Address | 5. Employer Identification Number (EIN) |
| JOB APPLICANT INFORMATION | | |
| 6. Applicant Name (Last, First, MI) | 7. Social Security Number _____ - _____ | 8. Have you worked for this employer before? YES: <input type="checkbox"/> NO: <input type="checkbox"/> |
| JOB APPLICANT CHARACTERISTICS FOR WOTC TARGETED GROUP(S) CERTIFICATION | | |
| 9. Employment Start Date | 10. Starting Wage | 11. Job Position (Title) or SOC (Standard Occupation Classification) |
| <p>Directions: Read the following statements carefully and check any of following statements that apply to the job applicant. Provide additional information where requested and as needed for targeted group eligibility determination.</p> | | |
| <p>12. Qualified IV-A Recipient Check here if the job applicant is a Qualified IV-A Recipient <input type="checkbox"/></p> <p>If the job applicant is a member of a family receiving Temporary Assistance for Needy Families (TANF), enter the name of the primary benefits recipient: _____, and the city and state(s) where benefits were received: _____</p> | | |
| <p>13. Qualified Veteran Check here if the job applicant is a veteran of the U.S. Armed Forces <input type="checkbox"/></p> <p>If the job applicant (veteran) is a member of a family receiving Supplemental Nutrition Assistance Program (SNAP) benefits, enter the name of the primary benefits recipient: _____, and the city and state(s) where benefits were received: _____.</p> <p><i>Note: Additional information may be requested to determine the job applicant's qualified veteran eligibility, such as proof of being entitled to compensation for a service-connected disability or having aggregate periods of unemployment.</i></p> | | |
| <p>14. Qualified Ex-Felon Check here if the job applicant is an Ex-Felon <input type="checkbox"/></p> <p>Enter date of felony conviction (mm/dd/yyyy): _____ and release date: _____</p> <p>Federal conviction: <input type="checkbox"/> State conviction: <input type="checkbox"/> List applicable state: _____.</p> | | |

Check here if the job applicant is in a Work Release Program:

15. Designated Community Resident (DCR)

Check if the job applicant is at least age 18 but not age 40 on the hiring date, and resides in a Rural Renewal County (RRC) or an Empowerment Zone (EZ).

Enter *job applicant's birthday* (mm/dd/yyyy): _____.

16. Vocational Rehabilitation Referral

Check here if the job applicant is a Vocational Rehabilitation (VR) Referral

17. Qualified Summer Youth Employee

Check here if the job applicant is a Qualified Summer Youth Employee

Enter the *job applicant's birthday* (mm/dd/yyyy): _____.

18. Qualified Supplemental Nutrition Assistance Program (SNAP) Recipient

Check here if the job applicant is a Qualified SNAP (Food Stamps) Recipient

Enter *job applicant's birthday* (mm/dd/yyyy): _____.

Enter the name of the *primary benefits recipient*: _____, and the *city and state(s)* where benefits were received: _____.

19. Qualified Supplemental Security Income (SSI) Recipient

Check here if the job applicant received or is receiving Supplemental Security Income (SSI)

20. Long-Term Family Assistance Recipient

Check here if the job applicant is a Long-term Family Assistance (long-term TANF) recipient

Enter name of the *primary benefits recipient*: _____, and the *city and state(s)* where benefits were received: _____.

21. Qualified Long-Term Unemployment Recipient

Check here if the job applicant is a qualified long-term unemployment recipient (LTUR)

Enter *city and state(s)* where UI claim records / UI wage records were filed: _____.

22. Sources used to document eligibility. List all supporting documentation submitted to SWA. Indicate next to each document listed whether it is attached (A) or forthcoming (F). **SWA Staff:** List all supporting documentation used in determining targeted group eligibility for the applicant. Enter your initials and date when the determination was made.

I certify that this information is true and correct to the best of my knowledge. I understand that the information above may be subject to verification.

23(a). Signature: (See instructions in Box 23.(b) for who signs this signature block)

23.(b) Indicate who signed this form:

- Employer, Employer's Preparer,
- SWA / Participating Agency,
- Job Applicant,
- Parent/Guardian (if job applicant is a minor)

24. Signature Date:

INSTRUCTIONS FOR COMPLETING THE INDIVIDUAL CHARACTERISTICS FORM (ICF), ETA 9061. This form must be used together with IRS Form 8850 to help state workforce agencies (SWAs) determine eligibility for the Work Opportunity Tax Credit (WOTC). The form may be completed, on behalf of the job applicant, by: 1) the employer or employer's representative, 2) the applicant directly (if a minor, the parent or guardian must sign the form), or 3) a participating agency, and signed by the individual completing the form. This form is required to be used, without modification, by all employers (or their representatives) seeking WOTC certification. Eligibility requirements for each [targeted group is available on the IRS.gov website](#). Additionally, information on [how to submit certification requests, including WOTC Processing Forms](#).

Box 1 and 2. **State Workforce Agency (SWA) or Participating Agency.** For agency use only.

Box 3 - 5. **Employer Information.** Enter the name, address including ZIP code, telephone number, and employer identification number (EIN) of the employer requesting WOTC certification. Note: The EIN number must be a tax-identification number that is registered with the state (where the business is located), so the SWA can establish an employer-employee relationship where wages are paid (and federal taxes deducted). Do not enter information pertaining to the employer's representative, if any.

Box 6 - 11. **Applicant Information.** Enter the applicant's full name and social security number as they appear on the applicant's social security card. For job title (position), enter the job applicant's job title or the corresponding standard occupation classification (SOC). In Box 8, indicate whether the job applicant previously worked for the employer. This information will help the SWA to determine if the job applicant is a first-time, qualifying member of a WOTC targeted group(s). For additional information about non-qualifying rehires see 26 U.S.C. §51(i)(2).

Box 12 - 21. **Applicant Characteristics.** Read statements carefully, check any boxes that apply, and provide additional information where requested. Eligibility requirements for each [targeted group is available on the IRS.gov website](#).

Box 22. **Sources to Document Eligibility.** Employers and SWAs use this box to list the sources used to verify target group eligibility. Indicate in parentheses next to each document listed whether it is attached (A) or forthcoming (F). SWAs should follow this notation with their initials and the date the eligibility determination was completed. Some examples of acceptable documentation are provided below.

Examples of Documentary Evidence and Collateral Contacts. Employers: You may check with your SWA to find out what other sources you can use to verify targeted group eligibility. (You are encouraged to provide copies of documentation for each checked box).

QUESTIONS 12, 18 & 20

- TANF/SNAP (Food Stamp) Benefit History or Case Number Identifier
- Signed statement from Authorized Individual with a specific description of the months benefits that were received.

QUESTION 13

- DD-214 or Discharge Papers
- Reserve Unit Contacts
- Letter of Separation or other agency documents issued only by the Department of Veterans Affairs (DVA) on DVA Letterhead certifying the Veteran has a service-connected disability and signed by the individual who verified this information.
- UI Claims Records or UI Wage Records (for unemployed veteran sub-categories)

QUESTION 14

- Parole Officer's Name or Statement
- Correction Institution Records
- Court Records Extracts

QUESTIONS 15 & 17

- Birth Certificate or Copy of Hospital Record
- Driver's License
- School I.D. Card¹
- Work Permit¹
- Federal/State/Local Gov't I.D.
To determine if a Designated Community Resident lives in a Rural Renewal County, visit the US Postal Service website: www.usps.com. Click on Find Zip Code; Enter & Submit Address/Zip Code; Click on Mailing Industry Information; Download and Print the Information, then compare the county of the address to the list in the Instructions to IRS 8850 Form. For additional information, see the Instructions for the [IRS Form 8850 and the Empowerment Zone \(EZ\) Locator Tool](#), available on the dol.gov website.

QUESTION 16

- Vocational Rehabilitation Agency Contact

- Veterans Administration for Disabled Veterans
- Signed letter of separation or related document from authorized Individual on DVA letterhead or agency stamp with specific description of months benefits were received.

QUESTION 19

- SSI Record or Authorization / Evidence of SSI Benefits
- SSI Contact
- For SWAs: To determine eligibility for SSI and/or TTW Ticket Holders, send verification requests to the USDOL designated agency contact.

QUESTION 21

- Unemployment Insurance (UI) Wage Records
- UI Claims Records
- Self-Attestation Form, ETA Form 9175

BOX 22

- List all sources used and provided to the SWA to document targeted group eligibility. **SWA Staff:** List all documentation used to determine/verify eligibility in the targeted group(s) requested by the employer/representative, to reach the final determination.

Note:

1. Where a Federal/State/Local Gov't., School I.D. Card, or Work Permit does not contain age or birth date, another valid document must be obtained to verify an individual's age.
2. ESPL No. 05-98, dated 3/18/98, officially rescinded the authority to use Form I-9 as proof of age and residence. **Therefore, the I-9 is no longer a valid piece of documentary evidence.**

Box 23 (a). **Signature. The person who completes the form signs the signature block.**

Box 23 (b). **Signature Options.** (a) Employer or their Authorized Representative, (b) SWA staff, (c) Participating Agency staff, or (d) Applicant (If applicant is minor, the parent or guardian must sign).

Box 24. **Date.** Enter the month, day and year when the form was completed.

Note: An employer's authorized representative can be verified through an executed *Employer Representative Authorization Form* (ETA Form 9198). The representative is able to facilitate WOTC activities, which includes but is not limited to:

- Completing, signing and submitting WOTC processing forms;
- Requesting status application updates;
- Providing clarifying information, including supporting documentation;
- Receiving copies of notices and communications; and
- Submitting employer appeals.

Persons are not required to respond to this collection of information unless it displays a currently valid OMB Control Number. Respondent's obligation to reply to these questions is required to obtain and retain benefits per law 104-188. Public reporting burden for this collection of information is estimated to average 20 minutes per response including the time for reading instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing burden to the U.S. Department of Labor, Employment and Training Administration, Division of National Programs, Tools, and Technical Assistance, 200 Constitution Ave., NW, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Project Control No. 1205-0371).

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(Cut along dotted line and keep in your files)

TO: THE JOB APPLICANT OR EMPLOYEE,

Privacy Act Statement: *The Internal Revenue Code of 1986, Section 51, as amended and its enacting legislation, P.L. 104-188, specify that the State Workforce Agencies are the "designated" agencies responsible for administering the WOTC certification procedures of this program. The information you have provided completing this form will be disclosed by your employer to the State Workforce Agency. Provision of this information is voluntary. However, the information is required for your employer to receive the federal tax credit. IF THE INFORMATION YOU PROVIDE IS ABOUT A MEMBER OF YOUR FAMILY, YOU SHOULD PROVIDE HIM/HER A COPY OF THIS NOTICE.*