MiUI

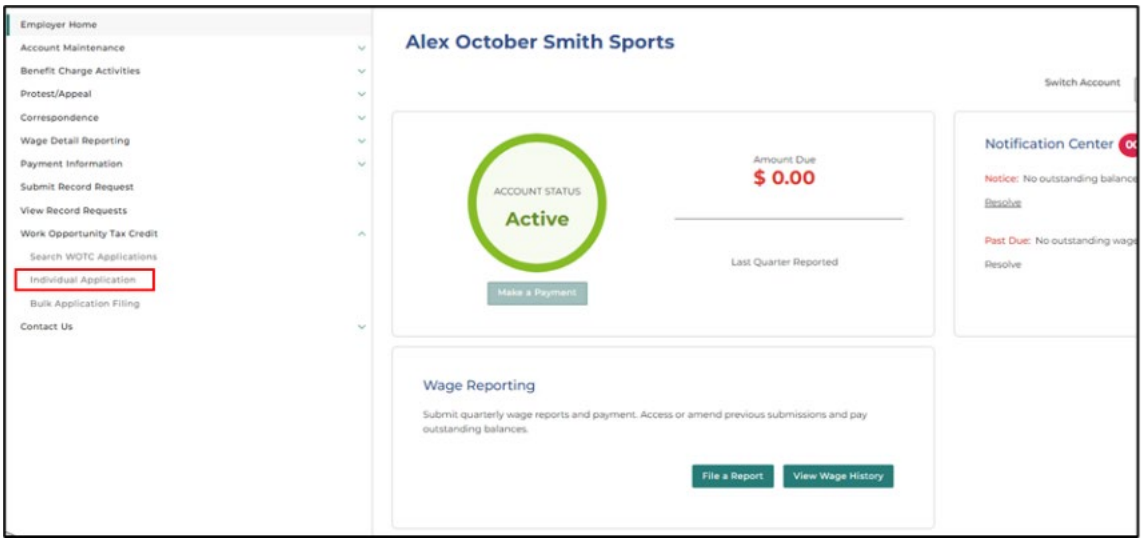
Michigan Unemployment Insurance Agency

Create and Submit a Work Opportunity Tax Credit (WOTC) Application

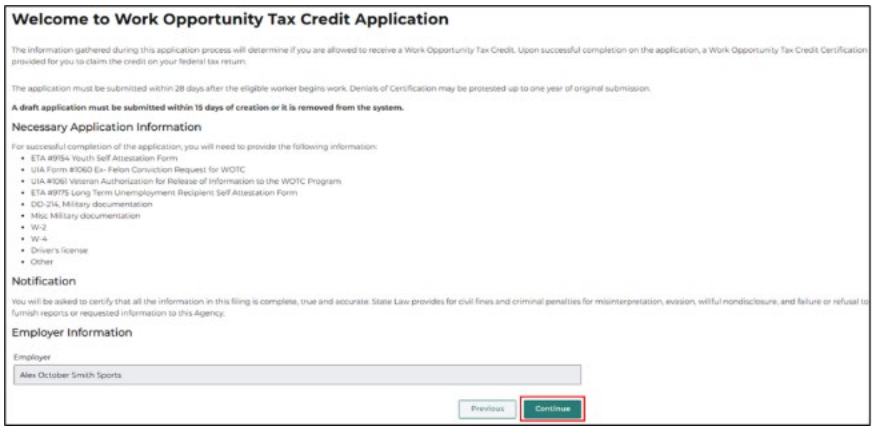
MiUI Job Aid

Note: The following steps are listed from the employer perspective. A TPA must be assigned the *WOTC Update and Submit* role to complete this on behalf of the employer.

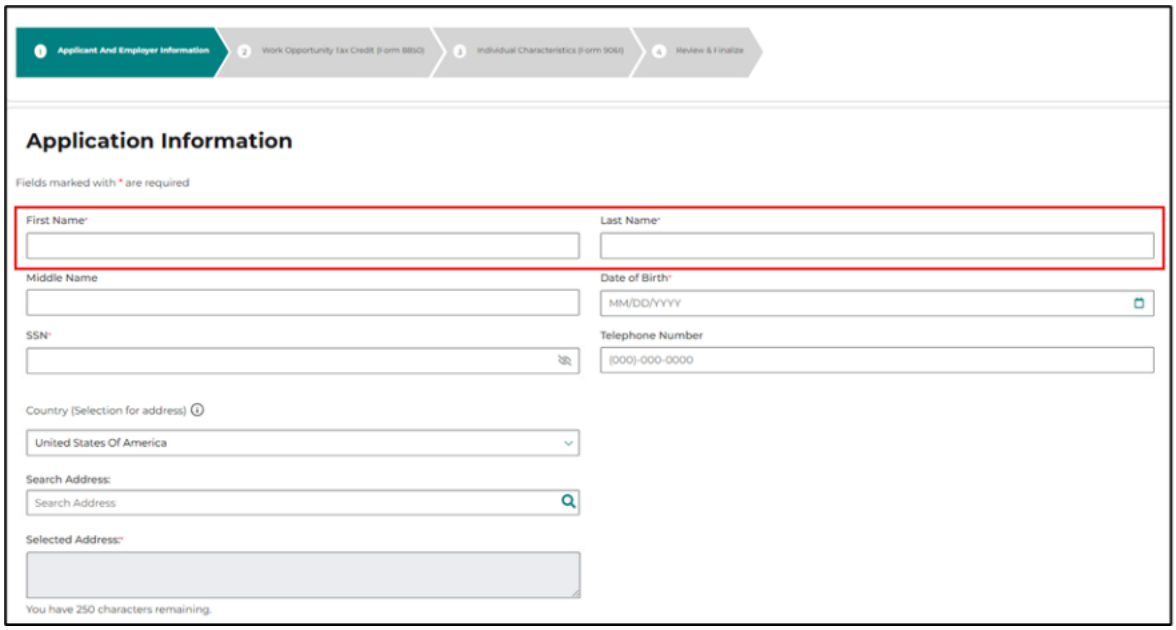
1. From the left navigation on the *Employer Homepage*, select **Work Opportunity Tax Credit**. From the *Work Opportunity Tax Credit* drop-down, select **Individual Application.**



2. On the *Welcome to Work Credit Opportunity Tax Credit Application* screen, select **Continue**.



3. On the *Applicant and Employer Information* screen, in the *Application Information* section, enter the applicant's first and last name in the *First Name* and *Last Name* fields.



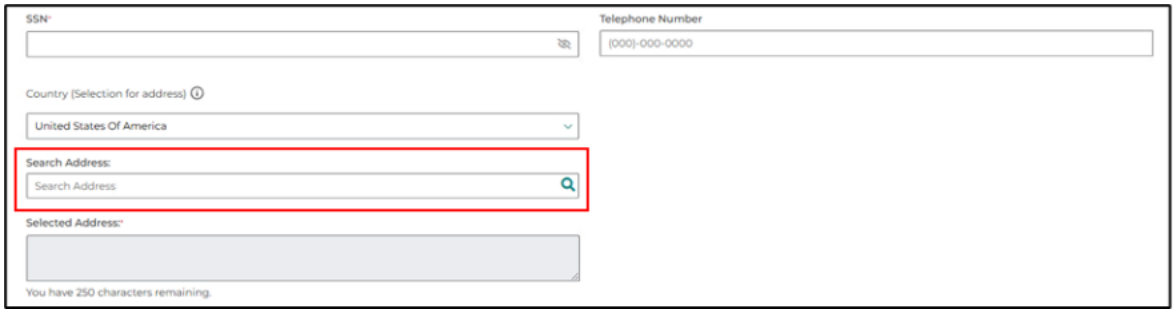
Tip: There are four chevrons at the top of the screen indicating wha step of the application you are currently completing within MiUI. Th highlighted chevron indicates the current step.

4. Enter the applicant's date of birth in the *Date of Birth* field.

5. Enter the applicant's Social Security number in the *SSN* field.

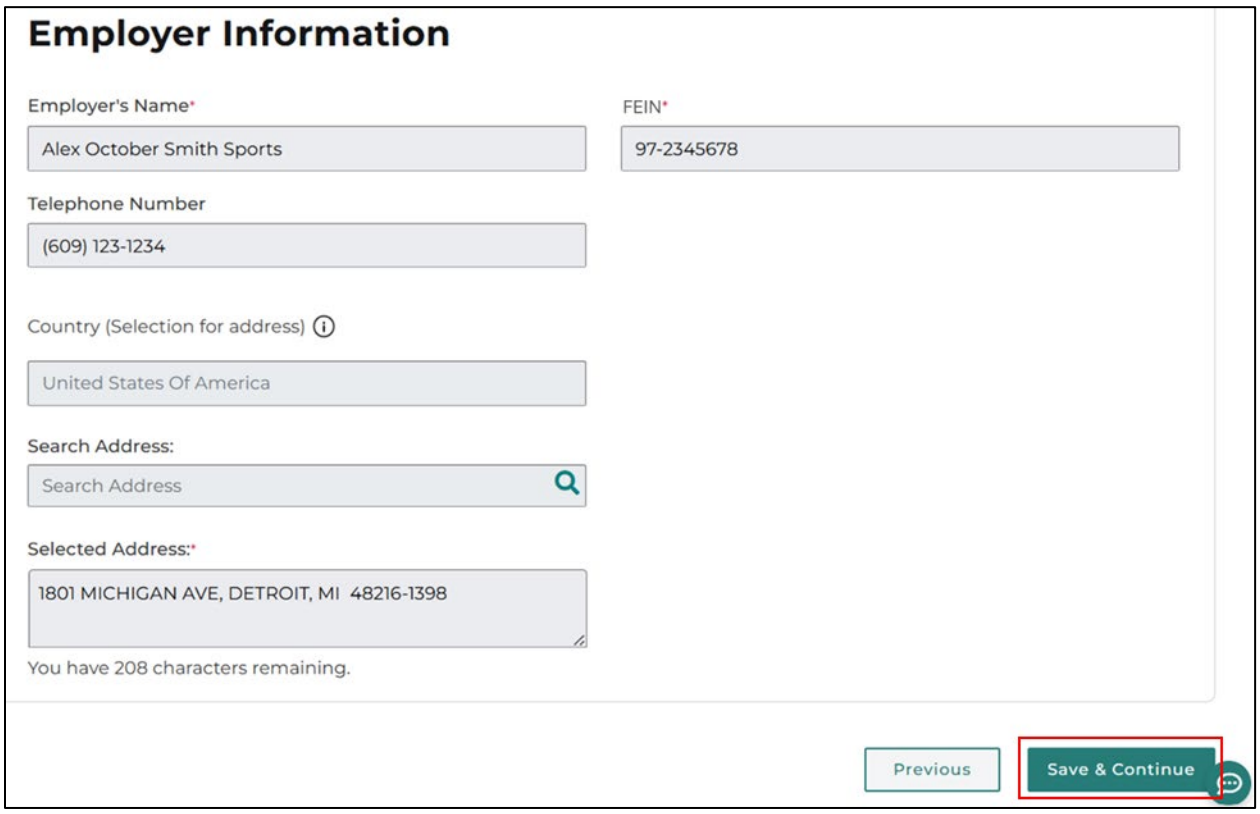
Note: The *Middle Name* and *Telephone Number* are not required fields when submitting the applicant's information. This is denoted by the absence of a red asterisk next to the field name.

6. Enter the applicant's address in the *Search Address* field.



Note: The address will begin to populate in the *Search Address* field allowing you to select the address from the drop-down as you type. Once the address is selected, it will populate in the *Selected Address* field. If the address does not populate, an option to manually enter an address will appear. Selecting that option will open a pop-up screen where address information can be manually entered.

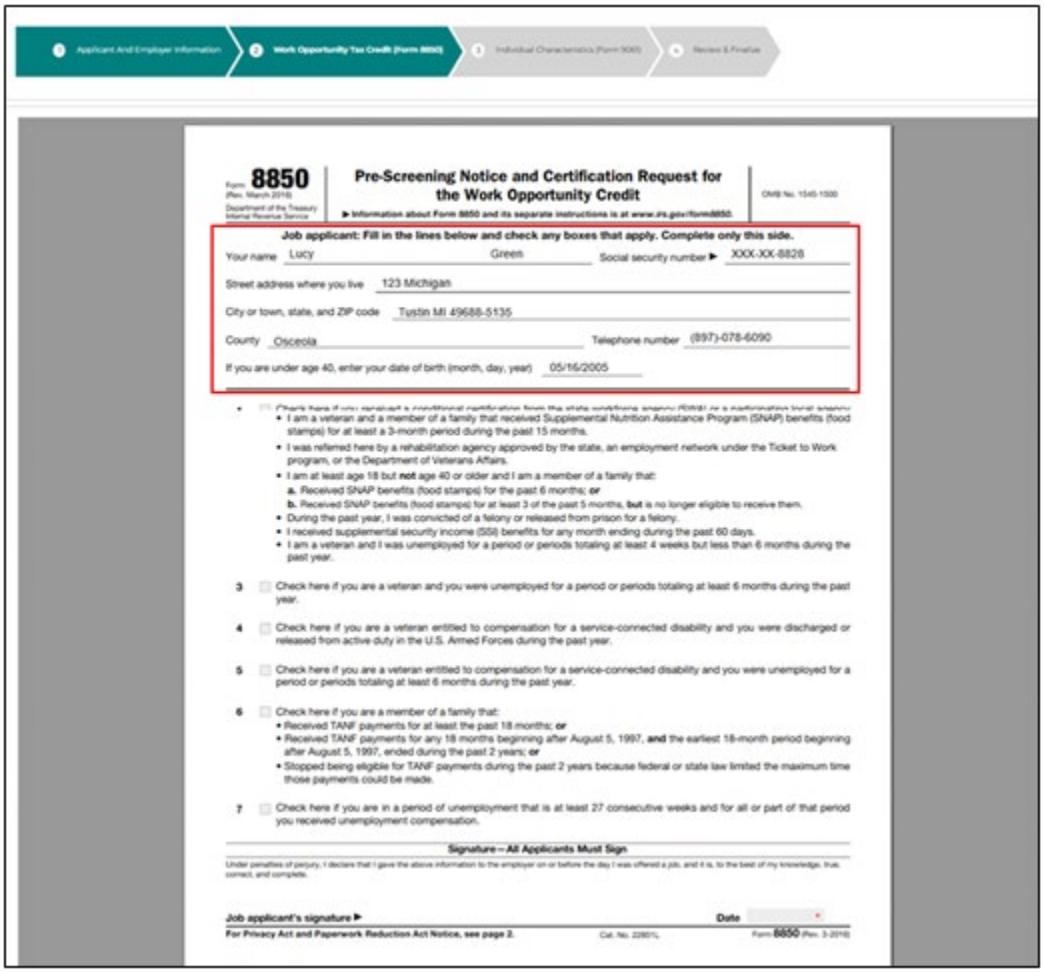
7. In the *Employer Information* section, note that the information is prepopulated. Verify that all employer information is accurate and select **Save & Continue.**



Tip: If the information is not accurate, you can make the necessary changes by selecting *Account Maintenance* from the left navigation from the *Employer Homepage* before submitting the application.

Note: Selecting **Save & Continue** opens a 15-day drafting window for the WOTC application. After 15 days, MiUI will remove the application if it is still incomplete.

8. In the first portion of the *(Form 8850) Pre-Screening Notice and Certification Request for the Work Opportunity Credit,* verify that the following pre-populated fields match what was entered on the *Applicant and Employer Information* section for the applicant.



Form **8850** (Rev. March 2018)
Department of the Treasury
Internal Revenue Service

Pre-Screening Notice and Certification Request for the Work Opportunity Credit

▶ Information about Form 8850 and its separate instructions is at www.irs.gov/form8850.

OMB No. 1545-1500

Job applicant: Fill in the lines below and check any boxes that apply. Complete only this side.

Your name: Lucy Green — Social security number ▶ XXX-XX-8828

Street address where you live: 123 Michigan

City or town, state, and ZIP code: Tustin MI 49688-5135

County: Osceola — Telephone number: (897)-078-6090

If you are under age 40, enter your date of birth (month, day, year): 05/16/2005

- I am a veteran and a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits (food stamps) for at least a 3-month period during the past 15 months.
- I was referred here by a rehabilitation agency approved by the state, an employment network under the Ticket to Work program, or the Department of Veterans Affairs.
- I am at least age 18 but **not** age 40 or older and I am a member of a family that:
  - **a.** Received SNAP benefits (food stamps) for the past 6 months; **or**
  - **b.** Received SNAP benefits (food stamps) for at least 3 of the past 5 months, **but** is no longer eligible to receive them.
- During the past year, I was convicted of a felony or released from prison for a felony.
- I received supplemental security income (SSI) benefits for any month ending during the past 60 days.
- I am a veteran and I was unemployed for a period or periods totaling at least 4 weeks but less than 6 months during the past year.

3 ☐ Check here if you are a veteran and you were unemployed for a period or periods totaling at least 6 months during the past year.

4 ☐ Check here if you are a veteran entitled to compensation for a service-connected disability and you were discharged or released from active duty in the U.S. Armed Forces during the past year.

5 ☐ Check here if you are a veteran entitled to compensation for a service-connected disability and you were unemployed for a period or periods totaling at least 6 months during the past year.

6 ☐ Check here if you are a member of a family that:
- Received TANF payments for at least the past 18 months; **or**
- Received TANF payments for any 18 months beginning after August 5, 1997, **and** the earliest 18-month period beginning after August 5, 1997, ended during the past 2 years; **or**
- Stopped being eligible for TANF payments during the past 2 years because federal or state law limited the maximum time those payments could be made.

7 ☐ Check here if you are in a period of unemployment that is at least 27 consecutive weeks and for all or part of that period you received unemployment compensation.

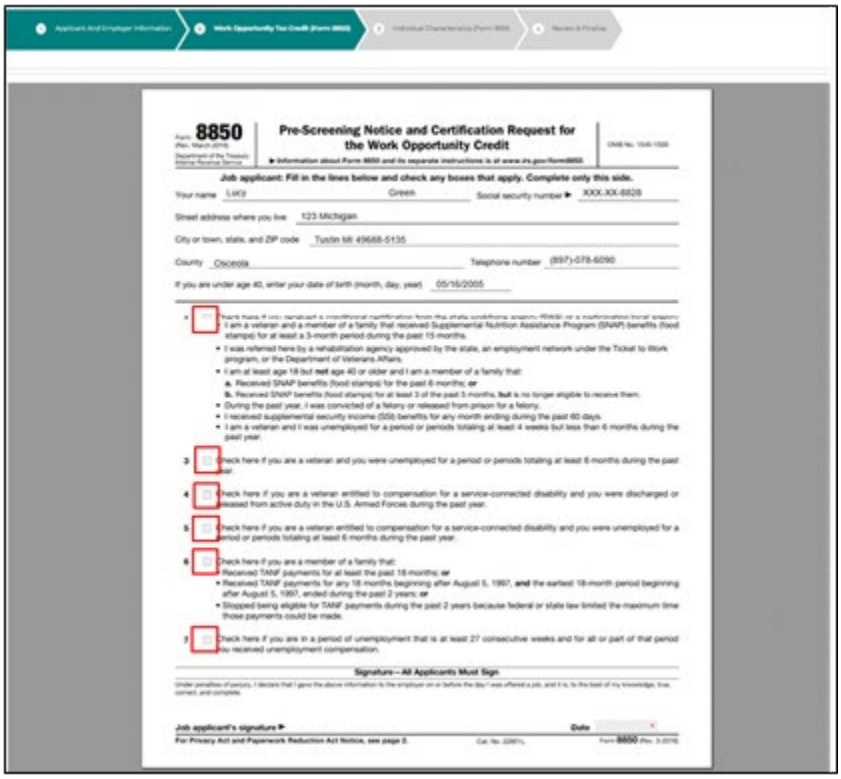
Signature – All Applicants Must Sign

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**

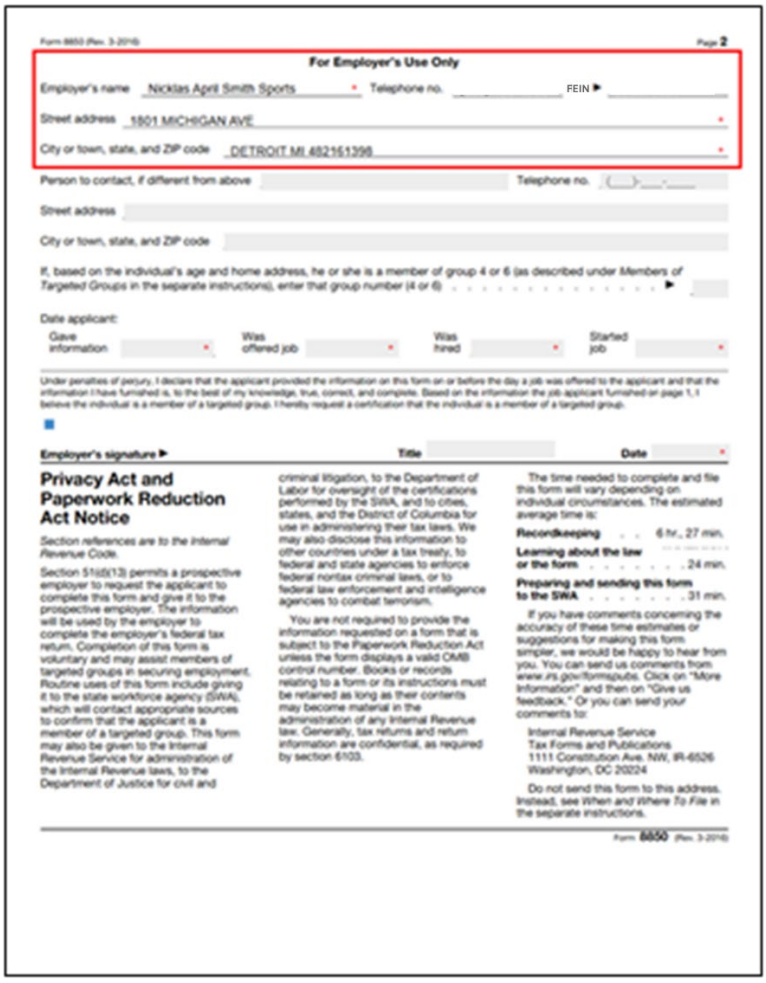
For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 22801L Form **8850** (Rev. 3-2018)

9. Further down on page one of the *(Form 8850) Pre-Screening Notice and Certification Request for the Work Opportunity Credit*, select the checkbox that corresponds to the employee's specific situation.



Note: The boxes selected during this step describing the employee's specific WOTC qualifications will determine what supporting documents, if any, will be required later in the process.

10. On page two of (Form 8850) *Pre-Screening Notice and Certification Request for the Work Opportunity Credit* verify that the pre-populated fields match your employer information: *Employer's name, Street address, City or town, state, and ZIP code*.



Form 8850 (Rev. 3-2010) Page 2

For Employer's Use Only

Employer's name Nicklas April Smith Sports * Telephone no. FEIN ▶

Street address 1801 MICHIGAN AVE *

City or town, state, and ZIP code DETROIT MI 482161396 *

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* in the separate instructions), enter that group number (4 or 6) ▶

Date applicant:

Gave information * Was offered job * Was hired * Started job *

Under penalties of perjury, I declare that the applicant provided the information on 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 on page 1, 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 *

Privacy Act and Paperwork Reduction Act Notice

Section references are to the Internal Revenue Code.

Section 51(d)(13) permits a prospective employer to request the applicant 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. Completion of this form is voluntary and may assist members of targeted groups in securing employment. Routine uses of this form include giving it to the state workforce agency (SWA), which will contact appropriate sources to confirm that the applicant is a member of a targeted group. 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 SWA, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

Recordkeeping . . 6 hr., 27 min.

Learning about the law or the form . . . . . 24 min.

Preparing and sending this form to the SWA . . . . . 31 min.

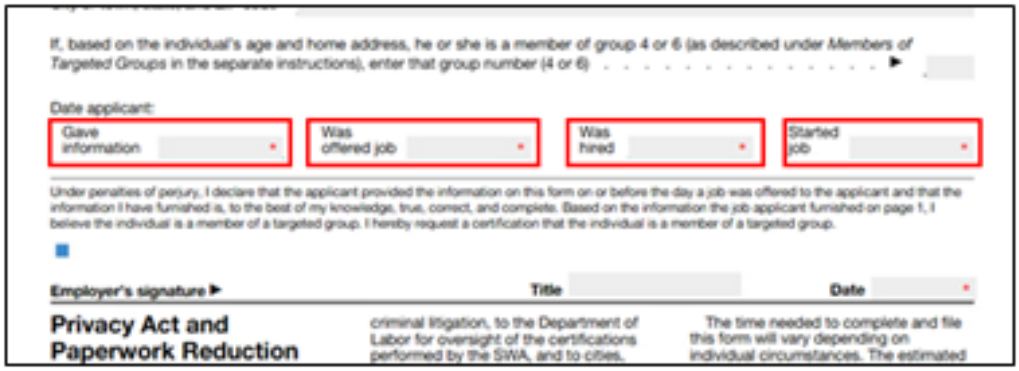
If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs. Click on "More Information" and then on "Give us feedback." Or you can send your comments to:

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

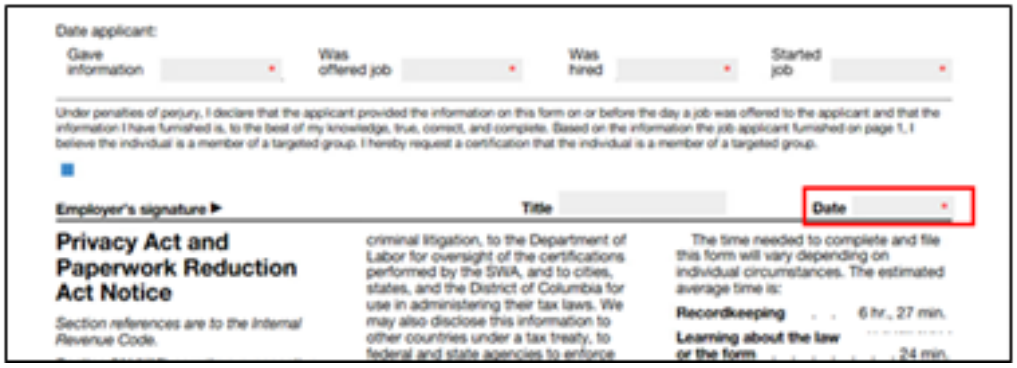
Do not send this form to this address. Instead, see *When and Where To File* in the separate instructions.

Form 8850 (Rev. 3-2010)

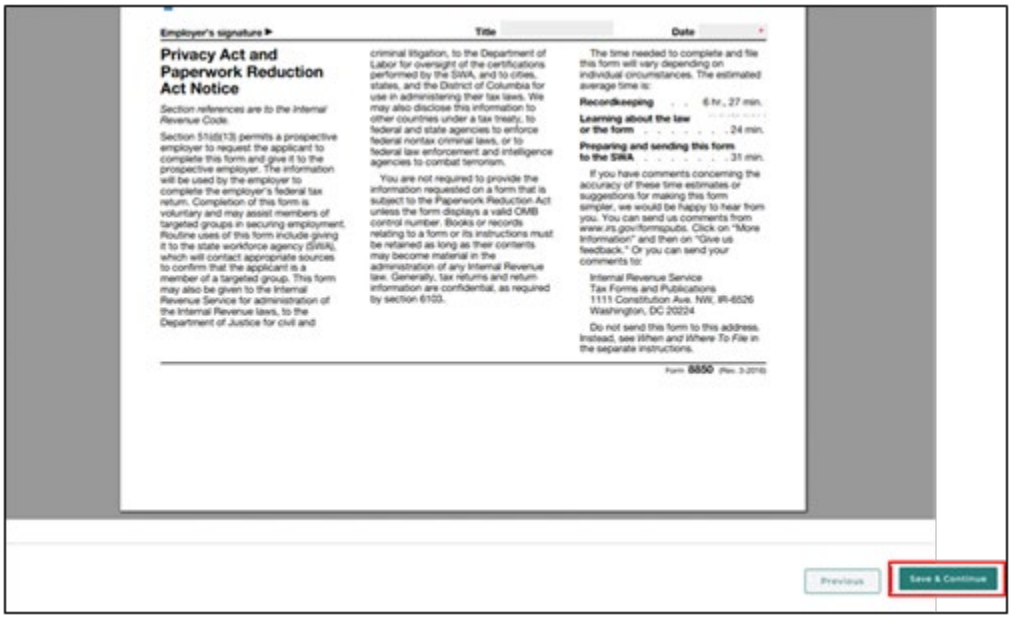
11. Enter dates in the following fields for when the employer:
    - Gave information to the applicant in the *Gave Information* field.
    - Offered the applicant the job in the *Was Offered Job* field.
    - Hired the applicant in the *Was Hired* field.
    - Had the applicant starting the job in the *Started Job* field.



12. Enter **today's date** in the *Date* field.

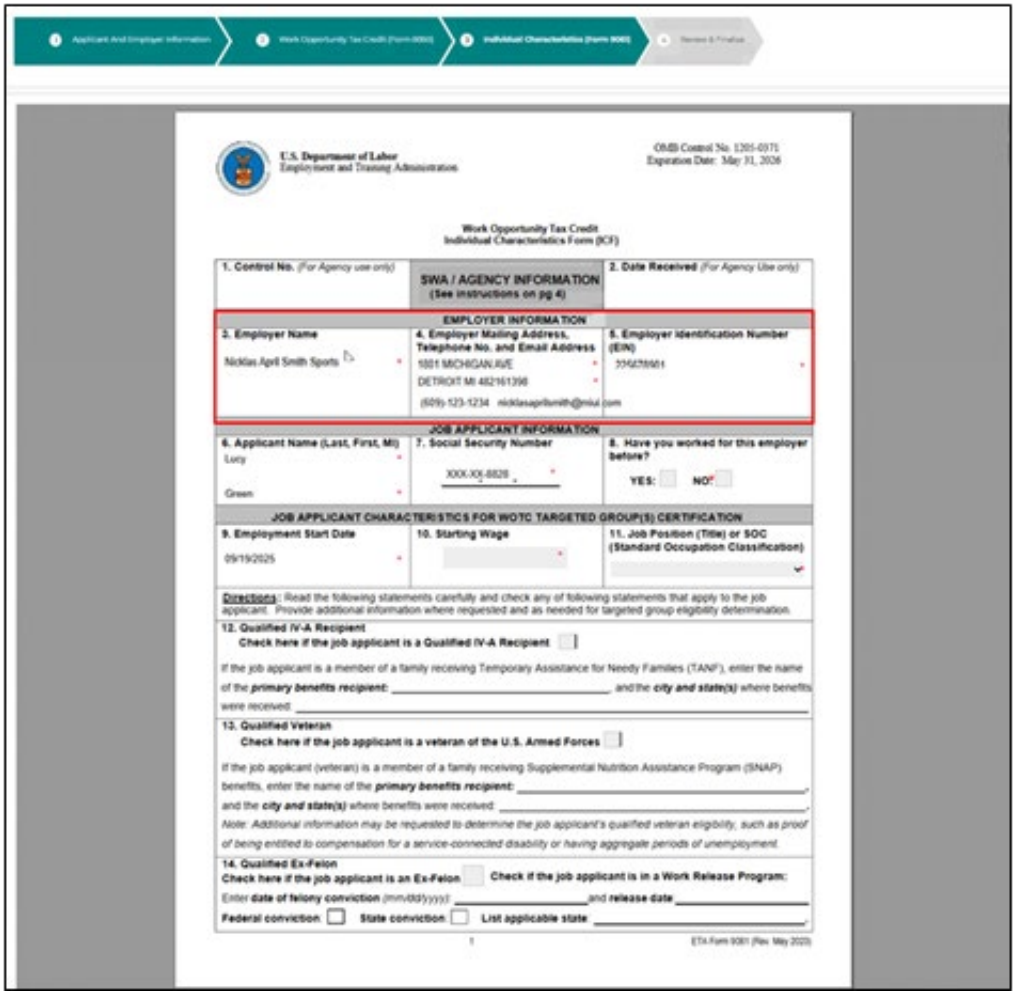


13. Select **Save & Continue**.



14. In the *Individual Characteristics (Form 9061)*, verify that the pre-populated fields in the *Employer Information* section are accurate.

> **Note:** The *Individual Characteristics (Form 9061)* section is used in conjunction with Form 8850 to provide detailed information about a job applicant's eligibility for WOTC. It collects specific data regarding the applicant's background, such as their status as a veteran, long-term unemployment recipient, or member of other target groups identified by the WOTC program.



U.S. Department of Labor
Employment and Training Administration

OMB Control No. 1205-0371
Expiration Date: May 31, 2026

Work Opportunity Tax Credit
Individual Characteristics Form (ICF)

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)
Nicklas April Smith Sports *	1001 MICHIGAN AVE * DETROIT MI 482161398 * (609) 123-1234 nicklasaprilsmith@miui.com	33[redacted]61 *

JOB APPLICANT INFORMATION

6. Applicant Name (Last, First, MI)	7. Social Security Number	8. Have you worked for this employer before?
Lucy * Green *	XXX-XX-8828 *	YES: NO:

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)
09/19/2025 *	*	

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.

12. Qualified IV-A Recipient
Check here if the job applicant is a Qualified IV-A Recipient

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: _____

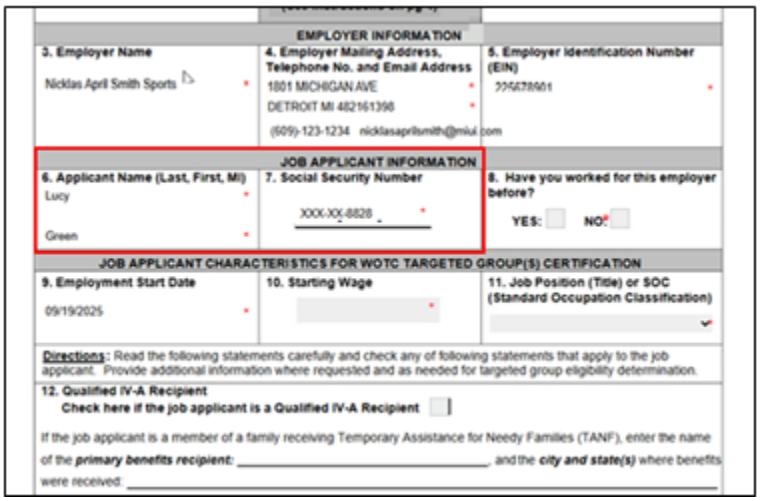
13. Qualified Veteran
Check here if the job applicant is a veteran of the U.S. Armed Forces

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: _____.
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.

14. Qualified Ex-Felon
Check here if the job applicant is an Ex-Felon **Check if the job applicant is in a Work Release Program:**
Enter **date of felony conviction** *(mm/dd/yyyy)*: _____ and **release date**: _____
Federal conviction **State conviction** **List applicable state**: _____.

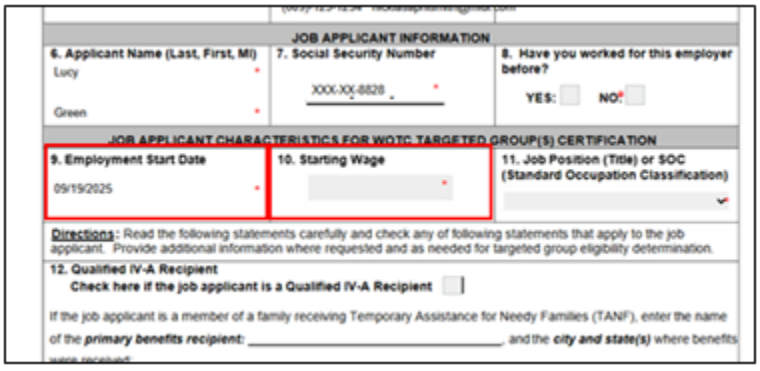
1 ETA Form 9061 (Rev. May 2023)

15. In the *Job Applicant Information* section, verify the employee's name and Social Security number.

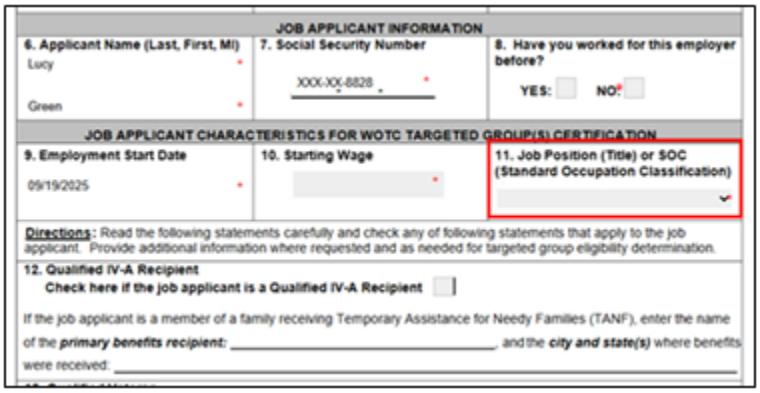


16. Continue in the *Job Applicant Information* section and answer the question *Have you ever worked for this employer before*?

17. Continue to the *Job Applicant Characteristics for WOTC Targeted Group(s) Certification* section of the *9061,* and verify the *Employment Start Date*, then enter the employee's **Starting Wage.**



18. In the *Job Applicant Characteristics for WOTC Targeted Group(s) Certification*, select the *Job Position (Title) or SOC (Standard Occupation Classification)* drop-down to choose the classification for the employee.



JOB APPLICANT INFORMATION

6. Applicant Name (Last, First, MI)	7. Social Security Number	8. Have you worked for this employer before?
Lucy * Green *	XXX-XX-8828 *	YES: NO:

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)
09/19/2025 *	*	

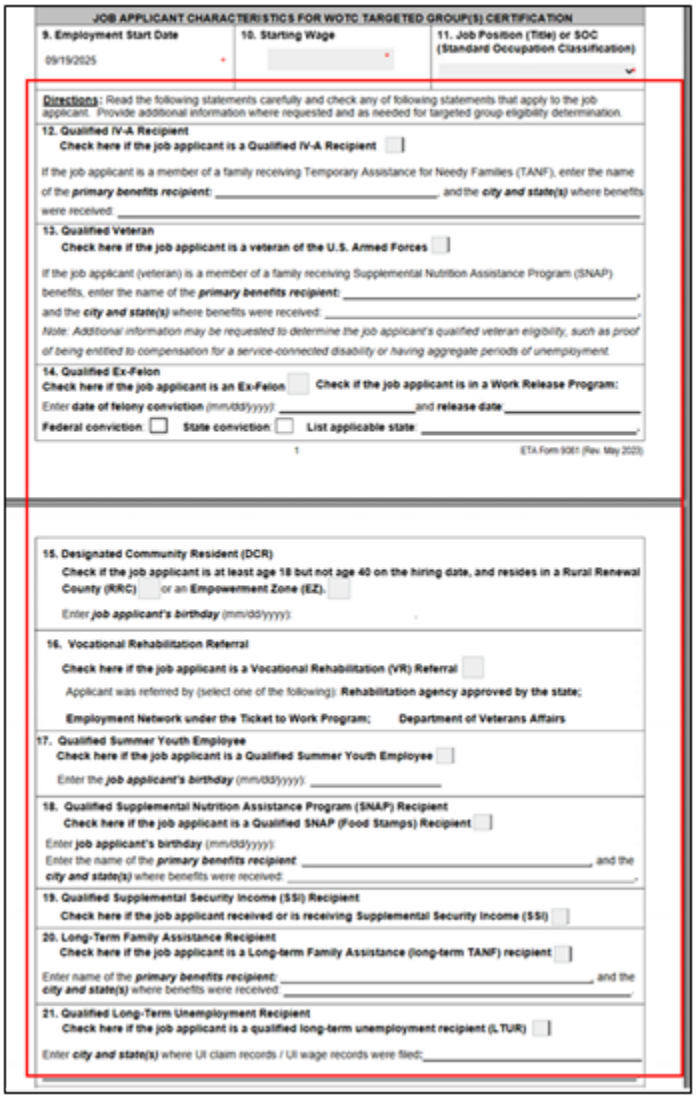
Directions: Read the following statements carefully and check any of following statements that apply to the job applicant. Provide additional information where requested and as needed for targeted group eligibility determination.

12. Qualified IV-A Recipient

Check here if the job applicant is a Qualified IV-A Recipient

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: _____

19. Continue in the *Job Applicant Characteristics for WOTC Targeted Group(s) Certification* by reading items 12 through 21 and checking any statements that accurately apply to the job applicant. When needed, provide additional information where requested.



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)
09/19/2025 *	*	

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.

12. Qualified IV-A Recipient
Check here if the job applicant is a Qualified IV-A Recipient ☐

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: _____

13. Qualified Veteran
Check here if the job applicant is a veteran of the U.S. Armed Forces ☐

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: _____.
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.

14. Qualified Ex-Felon
Check here if the job applicant is an Ex-Felon ☐ **Check if the job applicant is in a Work Release Program:**
Enter **date of felony conviction** (mm/dd/yyyy): _____ and **release date**: _____
Federal conviction ☐ **State conviction** ☐ **List applicable state**: _____

1 ETA Form 9061 (Rev. May 2023)

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 ☐
Applicant was referred by (select one of the following): **Rehabilitation agency approved by the state;**
Employment Network under the Ticket to Work Program; **Department of Veterans Affairs**

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: _____.

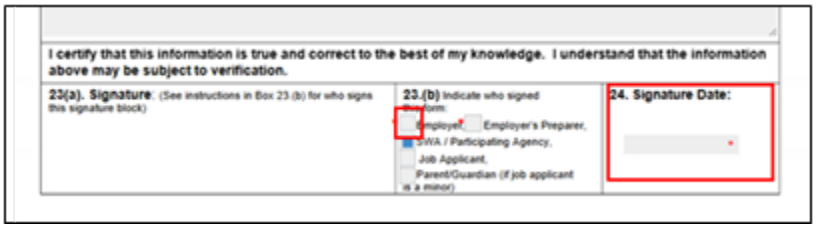
19. Qualified Supplemental Security Income (SSI) Recipient
Check here if the job applicant received or is receiving Supplemental Security Income (SSI) ☐

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: _____

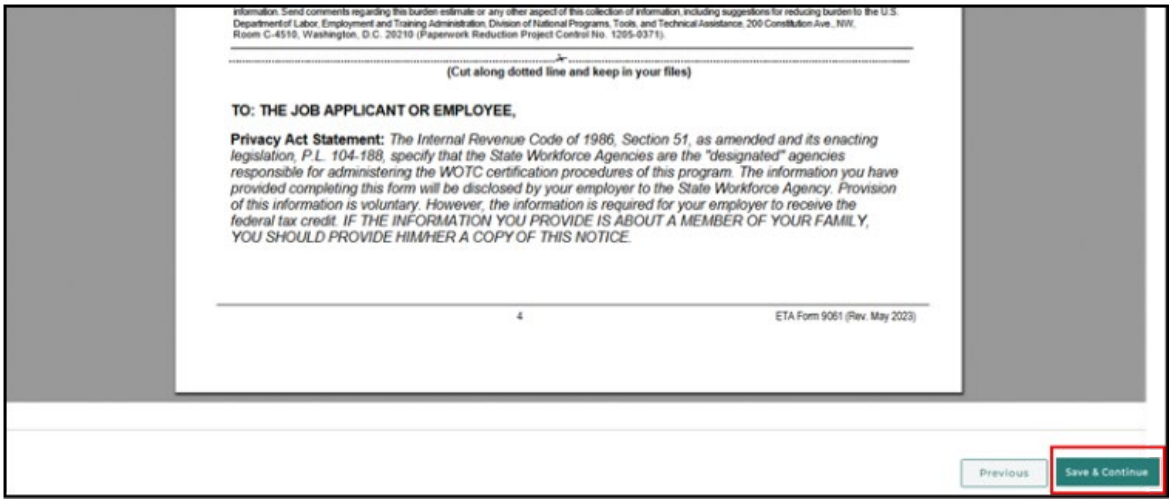
21. Qualified Long-Term Unemployment Recipient
Check here if the job applicant is a qualified long-term unemployment recipient (LTUR) ☐
Enter ***city and state(s)*** where UI claim records / UI wage records were filed: _____

Note: This section of the application begins on page one of the *Individual Characteristics (Form 9061)* and carries over to page 2.

20. Continue in the *Job Applicant Characteristics for WOTC Targeted Group(s) Certification* by selecting the **Employer** checkbox in the *23. (b) Indicate who signed this form* field and enter the **Signature Date**.

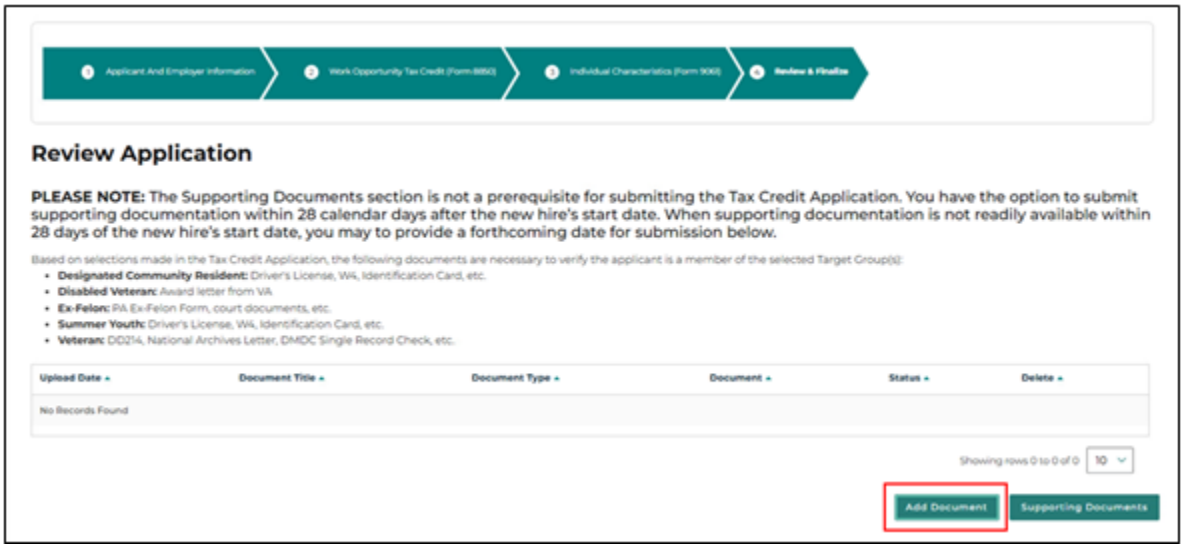


21. Scroll down pages three and four of the *Individual Characteristics (Form 9061)* and select **Save and Continue**.



Note: You will need to continue scrolling past the last page of the *Individual Characteristics (Form 9061)* to select **Save & Continue** at the bottom of the screen.

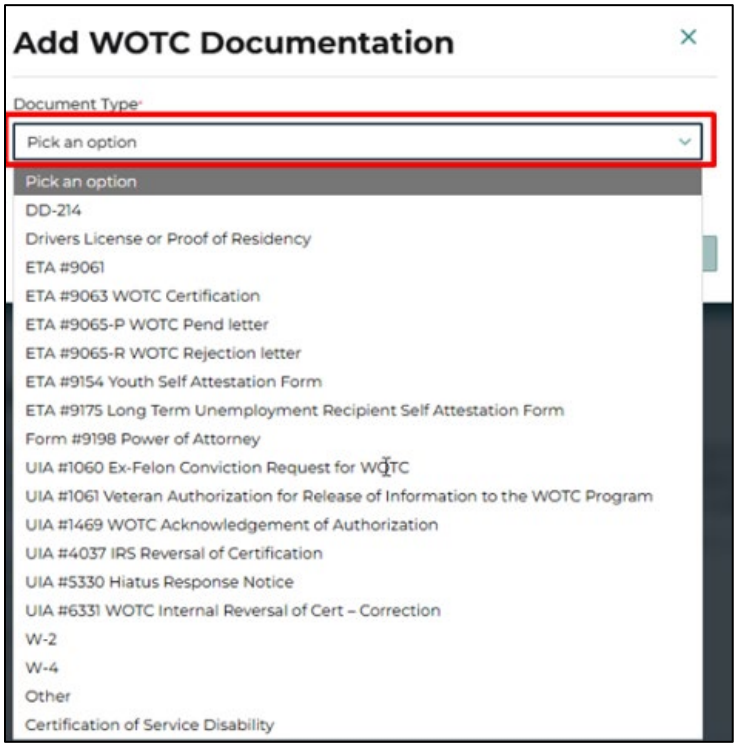
22. On the *Review & Finalize screen*, select **Add Document** to add supporting documents, if applicable.



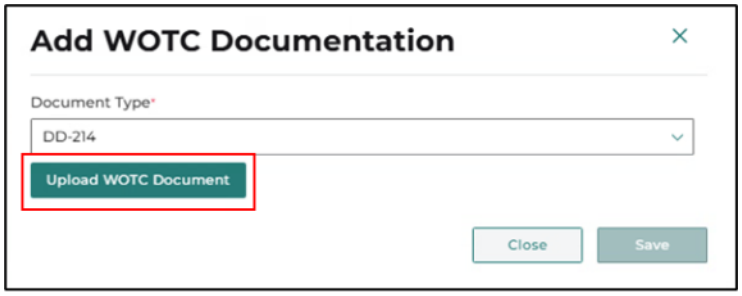
Note:

- WOTC applications can be submitted first, and supporting documents can be added later. There is a field labeled *Date Submitting Documents* where applicants can select a future date to indicate when the supporting document will be submitted.
- If employers are unsure which supporting documents are needed, select **Supporting Documents** to view specific requirements for the WOTC application.

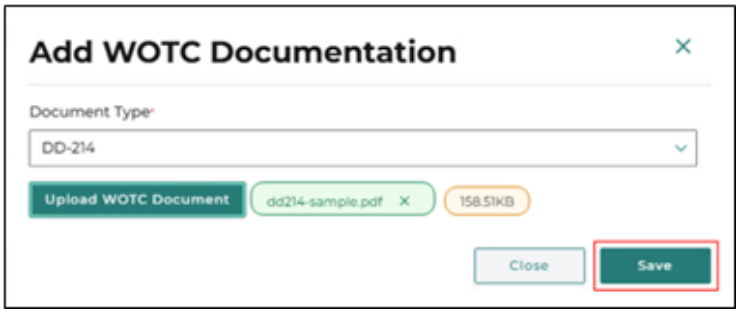
23. On the *Add WOTC Documentation* pop-up screen, choose file type from the *Document Type* drop-down.



24. Select **Upload WOTC Document** and upload the document from your computer.

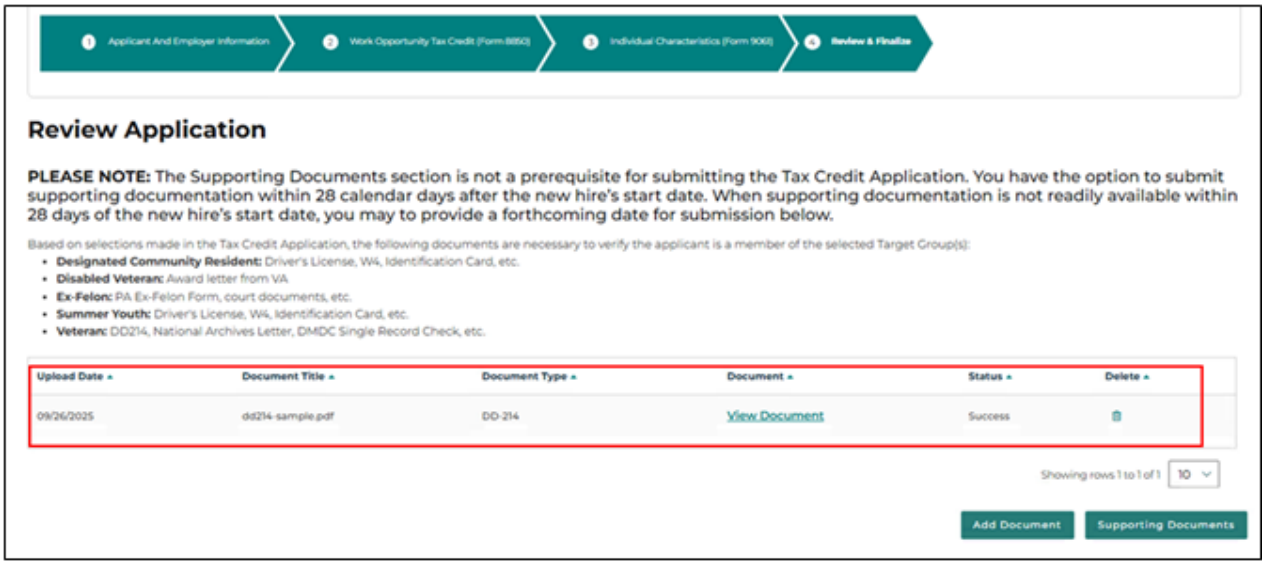


25. Once the document finishes uploading, select **Save.**



Tip: To delete an uploaded document, select the **X** next to the uploaded document name.

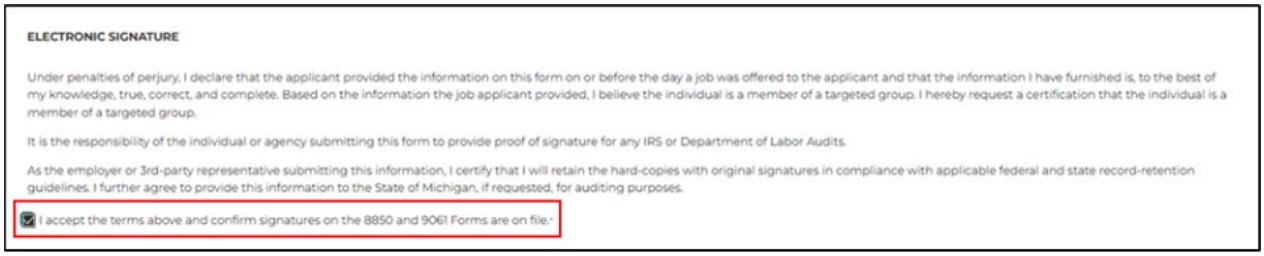
26. Notice on the *Review Application* screen, the uploaded documents display as a line-item. On the table, MiUI displays the *Upload Date,* the *Document Title,* the *Document Type*, the View Document hyperlink, the *Status* of the upload, and a trashcan icon.



Note:

- Select View Document to view the uploaded document.
- Select the **Trashcan** icon to delete the uploaded document.

27. Select the **I accept the terms above and confirm signatures on the 8850 and 9061 Forms are on file** checkbox.



28. Select **Submit.**

29. Select **Yes** on the *Submit Application* pop-up screen to submit the application.