

BUSINESS EMPLOYER NAME: \_\_\_\_\_  
DATE RECEIVED: \_\_\_\_\_

BD OFFICE USE ONLY:  
WOTC: \_\_\_\_\_ AGE \_\_\_\_\_ COUNTY  
\_\_\_\_\_ WOTC SUBMITTED  
\_\_\_\_\_ IA REGISTRY SUBMITTED

# BURKHARDT & DAWSON

CERTIFIED PUBLIC ACCOUNTANTS

## HIRING A NEW EMPLOYEE EMPLOYMENT TAX FORMS

All employees must complete all **highlighted areas** on the following forms:

### 1. FEDERAL W-4

If the employee is a student they may choose to list “exempt” after line 4(c) but should consult their tax professional. For instructions and worksheets go to: <https://www.irs.gov/pub/irs-pdf/fw4.pdf>

### 2. IOWA W-4 & Centralized Employee Registry Reporting Form

For instructions and worksheets go to: <https://revenue.iowa.gov/media/4324/download?inline>

### 3. FORM I-9 – Employment Eligibility Verification

Section 1 – Employee must complete and sign **no later than the first day of employment**.

Section 2 – **Employer complete**, within 3 business days of the first day of work, to verify the new employee is legally in the U.S. **Obtain documents as listed in List A or List B and List C** to confirm the employee’s identity and list documents used. The most commonly used documents are driver’s license (List B) and social security card (List C).

For instructions and Preparer/Translator forms go to:

<https://www.uscis.gov/sites/default/files/document/forms/i-9.pdf>

### 4. DIRECT DEPOSIT AUTHORIZATION

Employee must fill out form in its entirety. Pre-notes take 6 business days to process.

### 5. FORM 8850 – Certification Request for the Work Opportunity Credit

Page 1 - needs to be completed by the **employee**, signed and dated at the bottom. Most employees will NOT check any boxes on lines 1 thru 6.

Page 2 - needs to be completed by **employer**, signed and dated in the middle of the page. The group number is 4. This is the code for the rural renewal county.

### 6. FORM 9061 – Individual Characteristics Form (ICF) Work Opportunity Tax Credit

Page 1 - Employer complete items 3, 4, 5, 9, 10 and 11. Item 10 must list a per hour amount not a salary amount.

Page 1 and 2 - Employee completes items 6, 7, 8, 12 thru 21. Line 18 must also list the name of the rural renewal county the employee lives in.

Item 22 – Copies of source documents are required to be attached:

If the employee's address listed on verification documents is not correct, then proof of address must be provided if employee lives in a rural renewal county.

The methods of delivery are submitting the forms **online** or mailing both Form 8850 and Form 9061 to the following address – “Certified – Return Receipt” **within 28 calendar days of starting employment.**

State WOTC Coordinator  
Iowa Workforce Development  
Division of Workforce Services  
1000 E. Grand  
Des Moines, IA 50319

For more information about the WOTC credit or assistance with submitting the WOTC forms online contact Burkhardt & Dawson, CPAs at 712.225.5755. We are here to help.

**Employee's Withholding Certificate**

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

**2026****Step 1:  
Enter  
Personal  
Information**

(a) First name and middle initial	Last name	(b) Social security number
Address		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> .
City or town, state, and ZIP code		
(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		
<b>Caution:</b> To claim certain credits or deductions on your tax return, you (and/or your spouse if married filing jointly) are required to have a social security number valid for employment. See page 2 for more information.		

**TIP:** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to determine the most accurate withholding for the rest of the year if you: are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

**Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5.** See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App).

**Step 2:  
Multiple Jobs  
or Spouse  
Works**

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

- (a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**
- (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**
- (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than Step 2(b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(b) is more accurate . . . . .

**Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs.** Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

**Step 3:  
Claim  
Dependent  
and Other  
Credits**

If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):

- (a) Multiply the number of qualifying children under age 17 by \$2,200 . . . . . **3(a)** \$
- (b) Multiply the number of other dependents by \$500 . . . . . **3(b)** \$

Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here . . . . .

**3** \$**Step 4:  
Other  
Adjustments**

- (a) **Other income (not from jobs).** If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . .
- (b) **Deductions.** Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) Enter the result here . . . . .
- (c) **Extra withholding.** Enter any additional tax you want withheld each **pay period** . . . . .

**4(a)** \$**4(b)** \$**4(c)** \$

## Exempt from withholding

I claim exemption from withholding for 2026, and I certify that I meet **both** of the conditions for exemption for 2026. See *Exemption from withholding* on page 2. I understand I will need to submit a new Form W-4 for 2027 .

**Step 5:  
Sign  
Here**

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

**Employee's signature** (This form is not valid unless you sign it.)**Date****Employers  
Only**

Employer's name and address

First date of employment

Employer identification number (EIN)

Each employee must file this IA W-4 with their employer. Do not claim more in allowances than necessary or you will not have enough tax withheld. If the amount of allowances you are eligible to claim increases, you may file a new W-4 at any time. If the amount of allowances you are eligible to claim decreases, you must file a new W-4 within 10 days.

Penalties apply for willfully supplying false information or for willful failure to supply information. If you file as exempt from withholding and you incur an income tax liability, you may be subject to a penalty for underpayment of estimated tax.

**Filing Status:**  Other (Including Single)  Head of Household  Married filing jointly  Qualifying Surviving Spouse

If so, does your spouse also have earned income?  Yes  No

**Print your full name:** \_\_\_\_\_ **Social Security Number:** \_\_\_\_\_

**Home address:** \_\_\_\_\_

**City:** \_\_\_\_\_ **State:** \_\_\_\_\_ **ZIP:** \_\_\_\_\_

### **Exemption from withholding**

If you do not expect to owe any Iowa income tax and have a right to a full refund of ALL income tax withheld, enter "EXEMPT" here \_\_\_\_\_ and the year effective here \_\_\_\_\_.

Note: Entering "EXEMPT" above will result in no Iowa Income Tax being withheld.

Nonresidents may not claim this exemption.

Check this box if you are claiming an exemption from Iowa income tax as a military spouse based on the Military Spouses Residency Relief Act of 2009 or the Veterans Benefits and Transition Act of 2018 and the Veterans Auto and Education Improvement Act of 2022. ....

If claiming the military spouse exemption, enter your state of domicile or residence here \_\_\_\_\_

### **If you are not exempt, complete the following:**

1. **Personal allowances.** See instructions ..... 1.\$ \_\_\_\_\_
2. Allowances for dependents. You may claim \$40 for each dependent you claim on your Iowa income tax return ..... 2.\$ \_\_\_\_\_
3. Allowances for itemized deductions. See instructions ..... 3.\$ \_\_\_\_\_
4. Allowances for adjustments to income. Estimate allowable adjustments to income for payments such as an IRA, Keogh, or SEP; penalty on early withdrawal of savings; and student loan interest. Multiply this amount by 3.8% (.038), round to the nearest dollar ... 4.\$ \_\_\_\_\_
5. Allowances for child and dependent care credit. See instructions ..... 5.\$ \_\_\_\_\_
6. Personal exemption credit allowed for federal purposes. See instructions ..... 6.\$ \_\_\_\_\_
7. **Total allowances.** Add lines 1 through 6 ..... 7.\$ \_\_\_\_\_
8. **Additional amount, if any, you want deducted each pay period** ..... 8.\$ \_\_\_\_\_

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this claim, and, to the best of my knowledge and belief, it is true, correct, and complete.

**Employee signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Employers:** The employer must maintain records of the W-4s. If the employee is claiming exemption from withholding when wages are expected to exceed \$200 per week, complete the information below and within 90 days send a copy to: **Alcohol & Tax Compliance Division, Iowa Department of Revenue, PO Box 10456, Des Moines, Iowa 50306-0456.**

**Employer name:** \_\_\_\_\_

**Federal Employer Identification Number (FEIN):** \_\_\_\_\_

**Employer address:** \_\_\_\_\_

**City:** \_\_\_\_\_ **State:** \_\_\_\_\_ **ZIP:** \_\_\_\_\_

**Questions about Iowa taxes:** Call Taxpayer Services at 515-281-3114 or 800-367-3388 or email [idr@iowa.gov](mailto:idr@iowa.gov).

**Centralized Employee Registry Reporting Form**  
**To be completed by the employer within 15 days of hire.**

## New Hire Reporting

An employer doing business in Iowa is required to report newly hired employees, rehires, and contractors to the Centralized Employee Registry. Use one of the following methods to report.

**Online Reporting-** Online reporting saves time and money and is the preferred method of reporting. Enter employee information or upload data at [iowachildsupport.gov](http://iowachildsupport.gov).

**Fax and Mail Reporting-** To report new hires and rehires, submit the following form or an equivalent form. To report contractors by fax or mail, use the Contractor Reporting form found at [iowachildsupport.gov](http://iowachildsupport.gov).

**Magnetic Media-** Record layout instructions and media types are available at [iowachildsupport.gov](http://iowachildsupport.gov).

## Employer Information

## Employee Information

6. Is dependent health care coverage available? .....	Yes <input type="checkbox"/>	No <input type="checkbox"/>
7. Approximate date this employee qualifies for coverage (MM/DD/YYYY):.....		
8. Employee start date (MM/DD/YYYY):.....		
9. Employee date of birth (MM/DD/YYYY):.....		
10. Employee Social Security Number:.....		
11. Last name:.....	First name:.....	Middle initial:.....
12. Address:.....		
City:.....	State:.....	ZIP:.....

### **Mailing and contact information:**

Fax to: 800-759-5881 or 515-281-3749 (local)  
Phone: 877-274-2580

Mail to: Centralized Employee Registry  
PO Box 10322  
Des Moines, IA 50306-0322



# Employment Eligibility Verification

Department of Homeland Security  
U.S. Citizenship and Immigration Services

USCIS

Form I-9

OMB No.1615-0047

Expires 05/31/2027

**START HERE:** Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the [Instructions](#).

**ANTI-DISCRIMINATION NOTICE:** All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

**Section 1. Employee Information and Attestation:** Employees must complete and sign Section 1 of Form I-9 no later than the **first day of employment**, but not before accepting a job offer.

Last Name (Family Name)	First Name (Given Name)	Middle Initial (if any)	Other Last Names Used (if any)	
Address (Street Number and Name)	Apt. Number (if any)	City or Town	State	ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number	Employee's Email Address		Employee's Telephone Number
<p>I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.</p>		<p>Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):</p> <p><input type="checkbox"/> 1. A citizen of the United States</p> <p><input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions.)</p> <p><input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.)</p> <p><input type="checkbox"/> 4. A noncitizen (other than Item Numbers 2. and 3. above) authorized to work until (exp. date, if any)</p>		
Signature of Employee		Today's Date (mm/dd/yyyy)		

If a preparer and/or translator assisted you in completing Section 1, that person **MUST** complete the [Preparer and/or Translator Certification](#) on Page 3.

**Section 2. Employer Review and Verification:** Employers or their authorized representative must complete and sign **Section 2** within three business days after the employee's first day of employment, and must physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, documentation from List A OR a combination of documentation from List B and List C. Enter any additional documentation in the Additional Information box; see Instructions.

List A		OR	List B	AND	List C
Document Title 1					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 2 (if any)			Additional Information		
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 3 (if any)					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.					

**Certification:** I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears to be genuine and to relate to the employee named, and (3) to the best of my knowledge, the employee is authorized to work in the United States.

First Day of Employment  
(mm/dd/yyyy):

Last Name, First Name and Title of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)	
Employer's Business or Organization Name		Employer's Business or Organization Address, City or Town, State, ZIP Code	

For reverification or rehire, complete [Supplement B, Reverification and Rehire](#) on Page 4.

## LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

\* Documents extended by the issuing authority are considered unexpired.

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

**Examples of many of these documents appear in the Handbook for Employers (M-274).**

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity AND Documents that Establish Employment Authorization
<p>1. U.S. Passport or U.S. Passport Card</p> <p>2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</p> <p>3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</p> <p>4. Employment Authorization Document that contains a photograph (Form I-766)</p> <p>5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole:</p> <p>a. Foreign passport; and</p> <p>b. Form I-94 or Form I-94A that has the following:</p> <p>(1) The same name as the passport; and</p> <p>(2) An endorsement of the individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.</p> <p>6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI</p>	OR	<p>1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</p> <p>2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</p> <p>3. School ID card with a photograph</p> <p>4. Voter's registration card</p> <p>5. U.S. Military card or draft record</p> <p>6. Military dependent's ID card</p> <p>7. U.S. Coast Guard Merchant Mariner Card</p> <p>8. Native American tribal document</p> <p>9. Driver's license issued by a Canadian government authority</p> <p><b>For persons under age 18 who are unable to present a document listed above:</b></p> <p>10. School record or report card</p> <p>11. Clinic, doctor, or hospital record</p> <p>12. Day-care or nursery school record</p> <p>1. A Social Security Account Number card, unless the card includes one of the following restrictions:</p> <p>(1) NOT VALID FOR EMPLOYMENT</p> <p>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION</p> <p>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION</p> <p>2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)</p> <p>3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal</p> <p>4. Native American tribal document</p> <p>5. U.S. Citizen ID Card (Form I-197)</p> <p>6. Identification Card for Use of Resident Citizen in the United States (Form I-179)</p> <p>7. Employment authorization document issued by the Department of Homeland Security</p> <p>For examples, see <a href="#">Section 7</a> and <a href="#">Section 13</a> of the M-274 on <a href="http://uscis.gov/i-9-central">uscis.gov/i-9-central</a>.</p> <p>The Form I-766, Employment Authorization Document, is a List A, <b>Item Number 4.</b> document, not a List C document.</p>

### Acceptable Receipts

May be presented in lieu of a document listed above for a temporary period.

For receipt validity dates, see the M-274.

<ul style="list-style-type: none"> <li>Receipt for a replacement of a lost, stolen, or damaged List A document.</li> <li>Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual.</li> <li>Form I-94 with "RE" notation or refugee stamp issued to a refugee.</li> </ul>	OR	<p>Receipt for a replacement of a lost, stolen, or damaged List B document.</p>	<p>Receipt for a replacement of a lost, stolen, or damaged List C document.</p>
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\*Refer to the Employment Authorization Extensions page on [I-9 Central](#) for more information.

**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](http://www.irs.gov/form8850).**Job applicant: Fill in the lines below and check any boxes that apply. Complete only this side.****Your name** \_\_\_\_\_ **Social security number** ► \_\_\_\_\_**Street address where you live** \_\_\_\_\_**City or town, state, and ZIP code** \_\_\_\_\_**County** \_\_\_\_\_ **Telephone number** \_\_\_\_\_**If you are under age 40, enter your date of birth (month, day, year)** \_\_\_\_\_

- 1**  Check here if you received a conditional certification from the state workforce agency (SWA) or a participating local agency for the work opportunity credit.
  
- 2**  Check here if **any** of the following statements apply to you.
  - I am a member of a family that has received assistance from Temporary Assistance for Needy Families (TANF) for any 9 months during the past 18 months.
  - 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 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* 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](http://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.



**Work Opportunity Tax Credit  
Individual Characteristics Form (ICF)**

<b>1. Control No. (For Agency use only)</b>	<b>SWA / AGENCY INFORMATION</b> (See instructions on pg 4)		<b>2. Date Received (For Agency Use only)</b>
<b>EMPLOYER INFORMATION</b>			
<b>3. Employer Name</b>	<b>4. Employer Mailing Address, Telephone No. and Email Address</b>	<b>5. Employer Identification Number (EIN)</b>	
<b>JOB APPLICANT INFORMATION</b>			
<b>6. Applicant Name (Last, First, MI)</b>	<b>7. Social Security Number</b> _____ - _____ - _____	<b>8. Have you worked for this employer before?</b> YES: <input type="checkbox"/> NO: <input type="checkbox"/>	
<b>JOB APPLICANT CHARACTERISTICS FOR WOTC TARGETED GROUP(S) CERTIFICATION</b>			
<b>9. Employment Start Date</b>	<b>10. Starting Wage</b>	<b>11. Job Position (Title) or SOC (Standard Occupation Classification)</b>	
<b>Directions:</b> 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.			
<b>12. Qualified IV-A Recipient</b> Check here if the job applicant is a Qualified IV-A Recipient <input type="checkbox"/> If the job applicant is a member of a family receiving Temporary Assistance for Needy Families (TANF), enter the name of the <b>primary benefits recipient</b> : _____, and the <b>city and state(s)</b> where benefits were received: _____			
<b>13. Qualified Veteran</b> Check here if the job applicant is a veteran of the U.S. Armed Forces <input type="checkbox"/> If the job applicant (veteran) is a member of a family receiving Supplemental Nutrition Assistance Program (SNAP) benefits, enter the name of the <b>primary benefits recipient</b> : _____, and the <b>city and state(s)</b> where benefits were received: _____. <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>			
<b>14. Qualified Ex-Felon</b> 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: <input type="checkbox"/> State conviction: <input type="checkbox"/> List applicable state: _____			

**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: \_\_\_\_\_.

**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 <sup>1</sup> determination was completed. Some examples of acceptable documentation are provided below.

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**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. Card<sup>1</sup>
- Work Permit<sup>1</sup>
- 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](http://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.

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##### **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.**

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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.

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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.*