Instructions for Form 8850  
(Rev. August 2009)  
Pre-Screening Notice and Certification Request for the Work Opportunity Credit

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

What’s New  
- The targeted group for Hurricane Katrina employees has been extended to cover certain employees hired after August 27, 2007, and before August 28, 2009.  
- For certain veterans who begin work after 2008 and before 2011, a new targeted group has been added for certain unemployed veterans who were discharged or released from active duty in the U.S. Armed Forces during the 5-year period ending on the hiring date and received unemployment compensation for at least 4 weeks during the 1-year period ending on the hiring date. For details, see page 2.  
- For individuals who begin work after 2008 and before 2011, a new targeted group has been added for disconnected youth. For details, see page 2.  
- For unemployed veterans and disconnected youth (discussed above) hired before September 17, 2009, employers are required to file Form 8850 with the SWA no later than October 17, 2009.  
- The food stamp program has been renamed the Supplemental Nutrition Assistance Program (SNAP).  
- Parts of Washington, DC will continue to be treated as an empowerment zone until the end of 2009. See page 3.

Purpose of Form  
Employers use Form 8850 to pre-screen and to make a written request to their state workforce agency (SWA) (unless the employee checks only the Hurricane Katrina employee box) to certify an individual as a member of a targeted group for purposes of qualifying for the work opportunity credit.

Submitting Form 8850 to the SWA (unless the employee checks only the Hurricane Katrina employee box) is but one step in the process of qualifying for the work opportunity credit. The state work opportunity tax credit (WOTC) coordinator for the SWA must certify the job applicant is a member of a targeted group. After starting work, the employer must meet the minimum number-of-hours-worked requirement for the work opportunity credit. The employer elects to take the credit by filing Form 5884, Work Opportunity Credit.

The certification requirements described above do not apply to Hurricane Katrina employees. For an employer of a Hurricane Katrina employee, this form is used to accept reasonable evidence that the worker is a member of a targeted group, the employer’s responsibility to ascertain that the place where the employee lived on August 28, 2005, (the address on line 1 of the form) is in fact in the Gulf Opportunity Zone (core disaster area) (see page 3 for a list of these areas). The employer is not required to ask employees to furnish any documentary evidence.

Who Should Complete and Sign the Form  
The job applicant gives information to the employer on or before the day a job offer is made. This information is entered on Form 8850. Based on the applicant’s 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). 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 the employer must sign Form 8850 no later than the date for submitting the form to the SWA.

Instructions for Employer  
When and Where to File  
Do not file Form 8850 with the Internal Revenue Service. Instead, if required, file it with your SWA no later than the 28th day after the job applicant begins work for you (by October 17, 2009, for unemployed veterans or disconnected youth hired after 2008 and before September 17, 2009). Although electronic filing of Form 8850 is permitted, at the time these instructions were published, Alabama and Colorado were the only states equipped to receive Form 8850 electronically. See Announcement 2002-44 for details. You can find Announcement 2002-44 on page 809 of Internal Revenue Bulletin 2002-17 at www.irs.gov/pub/irs-irsb/irb02-17.pdf.

To get the name, address, phone and fax numbers, and email address of the WOTC coordinator for your state, visit the Department of Labor Employment and Training Administration (ETA) website at www.doleta.gov/business/Incentives/opptax.

Never attach Form 8850 to a tax return or otherwise send it to the IRS, regardless of the employee’s targeted group. Form 8850 should be filed with the SWA unless the employee checks only the Hurricane Katrina employee box, in which case the employer should keep the Form 8850 for its records.

Additional Requirements for Certification  
In addition to filing Form 8850, you must complete and send to your state WOTC coordinator either:  
- ETA Form 9062, Conditional Certification Form, if the job applicant did not receive this form from a participating agency (e.g., the Jobs Corps), or  
- ETA Form 9061, Individual Characteristics Form, if the job applicant did not receive a conditional certification.

You can get ETA Form 9061 from your local public employment service office or you can download it from the ETA website at www.doleta.gov/business/Incentives/opptax.

Cat. No. 24833J
Keep copies of Forms 8850, any transmittal letters that you submit to your state WOTC coordinator, and certification letters you receive from your WOTC coordinator as long as they may be needed for the administration of the provisions relating to the work opportunity credit. Records that support the 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 described in one of the following groups.

1. Qualified IV-A recipient. An individual who is 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 Temporary Assistance for Needy Families (TANF). The assistance must be received for any 9 months during the 18-month period ending on the hiring date.

2. Qualified veteran. A veteran who is any of the following.

   • A member of a family receiving assistance under the Supplemental Nutrition Assistance Program (SNAP) (food stamps) for at least a 3-month period during the 15-month period ending on the hiring date.
   • Entitled to compensation for a service-connected disability and is hired not more than 1 year after being discharged or released from active duty in the U.S. Armed Forces.
   • Entitled to compensation for a service-connected disability and was unemployed for a period or periods totaling at least 6 months (whether or not consecutive) in the 1-year period ending on the hiring date.

Note. Requesting the information in box 4 of Form 8850 is to perform services principally in the GO Zone. Certification of employer prohibited on pre-offer disability-related inquiries. The prohibition on pre-offer disability-related inquiries of the Social Security Act's does not apply to this group.

3. Katrina employee. A Hurricane Katrina employee. An individual who is a person who, on August 28, 2005, had a main home in the Gulf Opportunity (GO) Zone (core disaster area) and, during a 4-year period beginning on this date, is hired to perform services principally in the GO Zone. Certification does not apply to this group.

4. Unemployed veteran. A veteran hired after 2008 and before 2011 who:

   • Has received unemployment compensation under state or federal law for at least 4 weeks during the 5-year period ending on the hiring date, and
   • Received unemployment compensation under state or federal law for at least 4 weeks during the 5-year period ending on the hiring date.

5. Disconnected youth. An individual who:

   • Is at least age 16 but not yet age 25 on the hiring date;
   • During the past 6 months, has not attended or has not regularly attended any secondary, technical, or post-secondary school for more than an average of 10 hours per week, not counting periods during which the school was closed for scheduled vacation;
   • During the 3-month period within the past 6 months, was not employed or was employed and earned an amount less than the hourly rate.
   • During the past 6 months, was not employed or was employed and earned an amount less than the hourly rate.

6. Summer youth employee. An individual who:

   • Performs services for the employer between May 1 and September 15;
   • Is at least age 16 but not yet age 18 on the hiring date (or if later, on May 1), and
   • Has never worked for the employer before, and
   • Lives within an empowerment zone or renewal community.

7. Recipient of SNAP benefits (food stamps). An individual who:

   • Is at least age 18 but not yet age 40 on the hiring date, and
   • Is a member of a family that:
     a. Has received SNAP benefits for the 6-month period ending on the hiring date, or
     b. Is no longer eligible for such assistance under section 6(o) of the Food Stamp Act of 1977, but the family received SNAP benefits for at least 3 months of the 6-month period ending on the hiring date.

8. SSI recipient. An individual who is receiving supplemental security income benefits under title XVI of the Social Security Act (including benefits of the type described in section 1616 of the Social Security Act or section 212 of Public Law 93-66) for any month during ending the 60-day period ending on the hiring date.

9. Long-term family assistance recipient. An individual who is a member of a family that:

   • Has received TANF payments for at least 18 consecutive months ending on the hiring date, or
   • Receives TANF payments for any 18 months (whether or not consecutive) 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 because federal or state law limits the maximum period such assistance is payable and the individual is hired not more than 2 years after such eligibility ended.

10. Hurricane Katrina employee. A Hurricane Katrina employee is a person who, on August 28, 2005, had a main home in the Gulf Opportunity (GO) Zone (core disaster area) and, during a 4-year period beginning on this date, is hired to perform services principally in the GO Zone. Certification does not apply to this group.

11. Unemployed veteran. A veteran hired after 2008 and before 2011 who:

   • Has been discharged or released from active duty in the U.S. Armed Forces at any time during the 5-year period ending on the hiring date, and
   • Received unemployment compensation under state or federal law for at least 4 weeks during the 1-year period ending on the hiring date.

To be considered a veteran, the applicant must 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 or released from active duty for a service-connected disability, and

   • Not have a period of active duty (not including training) of more than 90 days that ended during the 60-day period ending on the hiring date.

3. Qualified ex-felon. An ex-felon who has been convicted of a felony under any federal or state law, and is hired not more than 1 year after the conviction or release from prison for that felony.

4. Designated community resident. An individual who is at least age 18 but not yet age 40 on the hiring date and lives within an empowerment zone, renewal community, or rural renewal county (defined later).

5. Vocational rehabilitation referral. An individual who has a physical or mental disability resulting in a substantial handicap to employment and who was referred to the employer upon completion of (or while receiving) rehabilitation services by a rehabilitation agency approved by the state, an employment network under the Ticket to Work program, or the Department of Veterans Affairs.

6. Summer youth employee. An individual who:

   • Performs services for the employer between May 1 and September 15;
   • Is at least age 16 but not yet age 18 on the hiring date (or if later, on May 1), and
   • Has never worked for the employer before, and
   • Lives within an empowerment zone or renewal community.

7. Recipient of SNAP benefits (food stamps). An individual who:

   • Is at least age 18 but not yet age 40 on the hiring date, and
   • Is a member of a family that:
     a. Has received SNAP benefits for the 6-month period ending on the hiring date, or
     b. Is no longer eligible for such assistance under section 6(o) of the Food Stamp Act of 1977, but the family received SNAP benefits for at least 3 months of the 6-month period ending on the hiring date.

8. SSI recipient. An individual who is receiving supplemental security income benefits under title XVI of the Social Security Act (including benefits of the type described in section 1616 of the Social Security Act or section 212 of Public Law 93-66) for any month during ending the 60-day period ending on the hiring date.

9. Long-term family assistance recipient. An individual who is a member of a family that:

   • Has received TANF payments for at least 18 consecutive months ending on the hiring date, or
   • Receives TANF payments for any 18 months (whether or not consecutive) 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 because federal or state law limits the maximum period such assistance is payable and the individual is hired not more than 2 years after such eligibility ended.

10. Hurricane Katrina employee. A Hurricane Katrina employee is a person who, on August 28, 2005, had a main home in the Gulf Opportunity (GO) Zone (core disaster area) and, during a 4-year period beginning on this date, is hired to perform services principally in the GO Zone. Certification does not apply to this group.

11. Unemployed veteran. A veteran hired after 2008 and before 2011 who:

   • Has been discharged or released from active duty in the U.S. Armed Forces at any time during the 5-year period ending on the hiring date, and
   • Received unemployment compensation under state or federal law for at least 4 weeks during the 1-year period ending on the hiring date.

To be considered a veteran, the applicant must 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 or released from active duty for a service-connected disability.

12. Disconnected youth. An individual hired after 2008 and before 2011 who:

   • Is at least age 16 but not yet age 25 on the hiring date;
   • During the past 6 months, has not attended or has not regularly attended any secondary, technical, or post-secondary school for more than an average of 10 hours per week, not counting periods during which the school was closed for scheduled vacation;
   • During each consecutive 3-month period within the past 6 months, was not employed or was employed and earned an amount less than the hourly rate.
   • During the past 6 months, was not employed or was employed and earned an amount less than the hourly rate.

Does not have a certificate of graduation from a secondary school or a General Education Development (GED) certificate or has a certificate that was awarded at least 6 months ago and he or she has not held a job (other than occasionally) or been admitted to a technical or post-secondary school since receiving the certificate.
The counties of Baldwin, Choctaw, Clarke, covers the following areas in three states. empowerment zones. You can find out if your business or
Louisiana.
The parishes of Acadia, Ascension, assistance from the Federal Government. The GO Zone
Rural areas.
eligible for either individual only or both individual and public
the Federal Emergency Management Agency (FEMA) to be
generally applicable state minimum wage (if any).
minimum wage (as defined in 29 U.S.C. 206(a)(1)) or the
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Member of a Family
With respect to the qualified IV-A recipient, qualified veteran, recipient of SNAP benefits (food stamps), and long-term
employee whose residence is located within a rural
community. The designations will generally remain in

Gulf Opportunity (GO) Zone (Core
Disaster Area)
The GO Zone (also called the core disaster area) covers the
portion of the Hurricane Katrina disaster area determined by the
Federal Emergency Management Agency (FEMA) to be
eligible for either individual only or both individual and public
assistance from the Federal Government. The GO Zone
covers the following areas in three states. Alabama.
The counties of Baldwin, Choctaw, Clarke, Greene, Hale, Marengo, Mobile, Pickens, Sumter, Tuscaloosa, and Washington. Louisiana.

Mississippi.
The counties of Adams, Amite, Attala, Choctaw, Claiborne, Clarke, Copiah, Covington, Forrest, Franklin, George, Greene, Hancock, Harrison, Hinds, Holmes, Humphreys, Jackson, Jasper, Jefferson, Jefferson Davis, Jones, Kemper, Lamar, Lauderdale, Lawrence, Leake, Lincoln, Lowndes, Madison, Marion, Neshoba, Newton, Noxubee, Oktibbeha, Pearl River, Perry, Pike, Rankin, Scott, Simpson, Smith, Stone, Walthall, Warren, Wayne, Wilkinson, Winston, and Yazoo.

Empowerment Zones
The following paragraphs describe current designations of
empowerment zones. The designations will generally remain in
effect until the end of 2009.
Urban areas. Parts of the following urban areas are
empowerment zones. You can find out if your business or
an employee’s residence is located within an urban
empowerment zone by using the RC/EZ/EC Address
Locator at www.hud.gov/crlocator or by calling

1-800-998-9999.
• Pulaski County, AR
• Tucson, AZ
• Fresno, CA
• Los Angeles, CA (city and county)
• Santa Ana, CA
• New Haven, CT

• Jacksonville, FL
• Miami/Dade County, FL
• Chicago, IL
• Gary/Enoswood/East Chicago, IN
• Boston, MA
• Baltimore, MD
• Detroit, MI
• Minneapolis, MN
• St. Louis, MO/East St. Louis, IL
• Cumberland County, NJ
• New York, NY
• Syracuse, NY
• Yonkers, NY
• Cincinnati, OH
• Cleveland, OH
• Columbus, OH
• Oklahoma City, OK
• Philadelphia, PA/Camden, NJ
• Columbia/Sumter, SC
• Knoxville, TN
• El Paso, TX
• San Antonio, TX
• Norfolk/Portsmouth, VA
• Huntington, WV/Inronton, OH

Washington, DC. Under section 1400, parts of
Washington, DC, treated as an empowerment zone.
This treatment will generally remain in effect until the end
of 2009. For details, use the RC/EZ/EC Address Locator at
www.hud.gov/crlocator or see Notice 98-57 on page 9 of
irs-irsb/irb98-47.pdf.

Rural areas. Parts of the following rural areas are
empowerment zones. You can find out if your business or
an employee’s residence is located within a rural
empowerment zone by using the RC/EZ/EC Address
Locator at www.hud.gov/crlocator or by calling
1-800-998-9999.
• Desert Communities, CA (parts of Riverside County)
• Southwest Georgia United, GA (part of Crisp County and
all of Dooly County)
• Southernmost Illinois Delta, IL (parts of Alexander and
Johnson Counties and all of Pulaski County)
• Kentucky Highlands, KY (part of Wayne County and all of
Clinton and Jackson Counties)
• Aroostook County, ME (part of Aroostook County)
• Mid-Delta, MS (parts of Bolivar, Holmes, Humphreys,
Leflore, Sunflower, and Washington Counties)
• Griggs-Steele, ND (part of Griggs County and all of Steele
County)
• Oglala Sioux Tribe, SD (parts of Jackson and Bennett
Counties and all of Shannon County)
• Middle Rio Grande FUTURO Communities, TX (parts of
Dimmit, Maverick, Uvalde, and Zavala Counties)
• Rio Grande Valley, TX (parts of Cameron, Hidalgo, Starr,
and Willacy Counties)

Renewal Communities
Parts of the following areas are designated as renewal
communities. The designations will generally remain in
effect until the end of 2009. You can find out if your business or
an employee’s residence is located within a renewal
community by using the RC/EZ/EC Address Locator at
www.hud.gov/crlocator or by calling 1-800-998-9999.
• Greene-Sumter County, AL
• Mobile County, AL
• Southern Alabama
• Los Angeles, CA
• Orange Grove, CA
• Parlier, CA
• San Diego, CA
• San Francisco, CA
Rural Renewal Counties

- North Dakota: A rural renewal county is a county in a rural area that lost population during the 5-year periods 1990 through 1994 and 1995 through 1999. Rural renewal counties are listed below.

**Alabama:** The counties of Butler, Dallas, Macon, Perry, Sumter, and Wilcox.

**Alaska:** The census areas of Aleutians West, Wrangell-Petersburg, and Yukon-Koyukuk.

**Arkansas:** The counties of Arkansas, Chicot, Clay, Desha, Jackson, Lafayette, Lee, Little River, Monroe, Nevada, Ouachita, Phillips, Union, and Woodruff.

**Colorado:** The counties of Adams, Broomfield, Clear Creek, Denver, El Paso, Fremont, Garfield, Gove, Greeley, Hanover, Jackson, La Plata, Logan, Logan, Montrose, and Prowers.

**Connecticut:** The counties of New London.

**Delaware:** The counties of Kent, New Castle, and Sussex.

**District of Columbia:**

**Florida:** The counties of Manatee, Pasco, Pinellas, and Polk.

**Georgia:** The counties of Upson, Decatur, and Henry.

**Illinois:** The counties of Alexander, Edwards, Franklin, Gallatin, Greene, Hancock, Hardin, Jasper, Knox, McDonough, Montgomery, Pulaski, Randolph, Richland, Scott, Warren, Wayne, and White.

**Indiana:** Perry County.


**Kentucky:** The counties of Bell, Caldwell, Floyd, Harlan, Hickman, Leslie, Letcher, Pike, and Union.

**Louisiana:** The parishes of Bienville, Claiborne, Franklin, Jackson, Morehouse, St. Mary, Tensas, Vernon, and Webster.

**Maine:** The counties of Aroostook and Piscataquis.

**Michigan:** The counties of Gogebic, Marquette, and Ontonagon.

**Minnesota:** The counties of Big Stone, Chippewa, Cottonwood, Faribault, Jackson, Kittson, Koochiching, Lac Qui Parle, Lincoln, Marshall, Martin, Mower, Pipestone, Red Lake, Redwood, Renville, Stevens, Traverse, Wilkin, and Yellow Medicine.

**Mississippi:** The counties of Adams, Coahoma, Humphreys, Issaquena, Quitman, Sharkey, Tallahatchie, and Washington.

**Missouri:** The counties of Atchison, Carroll, Chariton, Clark, Holt, Knox, Mississippian, New Madrid, Pemiscot, and Worth.

**Montana:** The counties of Carter, Daniels, Dawson, Deer Lodge, Fallon, Garfield, Hill, Liberty, McCone, Petroleum, Phillips, Powder River, Prairie, Richland, Roosevelt, Rosebud, Sheridan, Valley, and Wibaux.

**Nebraska:** The counties of Antelope, Boone, Box Butte, Boyd, Burt, Cedar, Chase, Deuel, Dundy, Fillmore, Garden, Garfield, Gove, Hayes, Hitchcock, Holt, Jefferson, Johnson, Logan, Nance, Nemaha, Nuckolls, Pawnee, Perkins, Red Willow, Richardson, Rock, Sheridan, Sherman, Thayer, Thomas, Valley, Webster, and Wheeler.

**Nevada:** The counties of Esmeralda, Lauder, and Mineral.

**New Hampshire:** Coos County.

**New Mexico:** The counties of Harding and Quay.

**New York:** The counties of Clinton and Montgomery.

**North Dakota:** The counties of Adams, Barnes, Benson, Billings, Bottineau, Burke, Cavalier, Dickenson, Divide, Dunn, Eddy, Emmons, Foster, Golden Valley, Grant, Griggs, Hettinger, Kidder, LaMoure, Logan, McHenry, McIntosh, McKenzie, McLean, Mercer, and Morton, Nelson, Oliver, Pembina, Pierce, Ransom, Red River, Renville, Sargent, Sheridan, Slope, Steele, Stark, Stevens, Teton, Town, Traill, Walsh, Wells, and Williams.

**Ohio:** The counties of Crawford, Monroe, Paulding, Seneca, and Van Wert.

**Oklahoma:** The counties of Alfalfa, Beaver, Cimarron, Custer, Dewey, Ellis, Grant, Greer, Harmon, Harper, Kiowa, Major, Roger Mills, Seminole, Tillman, and Woodward.

**Pennsylvania:** The counties of Venango and Warren.

**South Carolina:** Marlboro County.

**South Dakota:** The counties of Aurora, Campbell, Clark, Day, Deuel, Douglas, Faulk, Grant, Gregory, Haakon, Hand, Harding, Hutchinson, Jones, Kingsbury, Marshall, McPherson, Miner, Perkins, Potter, Sanborn, Spink, Tripp, and Walworth.


**Virginia:** The counties of Buchanan, Dickinson, Highland, and Lee and the independent cities of Clifton Forge, Covington, Norton, and Staunton.

**West Virginia:** The counties of Calhoun, Gilmer, Logan, McDowell, Mercer, Monroe, Summers, Tucker, Webster, Wetzel, and Wyoming.

**Wyoming:** The counties of Carbon and Niobrara.