



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

1. Control No. (For Agency use only)	<b>APPLICANT INFORMATION</b> (See instructions on reverse)		2. Date Received (For Agency Use only)
<b>EMPLOYER INFORMATION</b>			
3. Employer Name	4. Employer Address and Telephone	5. Employer Federal ID Number (EIN)	
<b>APPLICANT INFORMATION</b>			
6. Applicant Name (Last, First, MI)	7. Social Security Number	8. Have you worked for this employer before? Yes ___ No ___  If YES, enter last date of employment: _____	
<b>APPLICANT CHARACTERISTICS FOR WOTC TARGET GROUP CERTIFICATION</b>			
9. Employment Start Date	10. Starting Wage	11. Position	
12. Are you at least age 16, but under age 40? If YES, enter your <i>date of birth</i> _____			Yes ___ No ___
13. Are you a Veteran of the U.S. Armed Forces? If NO, go to Box 14. If YES, are you a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits (Food Stamps) for at least 3 months during the 15 months before you were hired? If YES, enter name of <i>primary recipient</i> _____ and <i>city and state</i> where benefits were received _____. OR, are you a veteran entitled to compensation for a service-connected disability? If YES, were you discharged or released from active duty within a year before you were hired? Yes ___ No ___ OR, were you unemployed for a combined period of at least 6 months (whether or not consecutive) during the year before you were hired?			Yes ___ No ___  Yes ___ No ___  Yes ___ No ___
14. Are you a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits (Food Stamps) for the 6 months before you were hired? OR, received Food Stamps for at least a 3-month period within the last 5 months But you are no longer receiving them? If YES to either question, enter name of <i>primary recipient</i> _____ And <i>city and state</i> where benefits were received _____.			Yes ___ No ___  Yes ___ No ___
15. Were you referred to an employer by a Vocational Rehabilitation Agency approved by a State? OR, by an Employment Network under the Ticket to Work Program? OR, by the Department of Veterans Affairs?			Yes ___ No ___ Yes ___ No ___ Yes ___ No ___

16. Are you a member of a family that received TANF assistance for at least the last 18 months before you were hired? Yes \_\_\_ No \_\_\_  
**OR**, are you a member of a family that received TANF benefits for **any** 18 months beginning after August 5, 1997, and the earliest 18-month period beginning after August 5, 1997, ended within 2 years before you were hired? Yes \_\_\_ No \_\_\_  
**OR**, did your family stop being eligible for TANF assistance within 2 years before you were hired because a Federal or state law limited the maximum time those payments could be made? Yes \_\_\_ No \_\_\_  
**If NO**, are you a member of a family that received TANF assistance for any 9 months during the 18-month period before you were hired? Yes \_\_\_ No \_\_\_  
**If YES, to any question**, enter name of *primary recipient* \_\_\_\_\_ and the *city and state* where benefits were received \_\_\_\_\_

17. Were you convicted of a felony or released from prison after a felony conviction during the year before you were hired? Yes \_\_\_ No \_\_\_  
**If YES**, enter *date of conviction* \_\_\_\_\_ and *date of release* \_\_\_\_\_  
**Was this a Federal** \_\_\_\_\_ **or a State conviction** \_\_\_\_\_? (Check one)

18. Do you live in a Rural Renewal County? Yes \_\_\_ No \_\_\_

19. Did you receive Supplemental Security Income (SSI) benefits for any month ending within 60 days before you were hired? Yes \_\_\_ No \_\_\_

20. Are you a veteran unemployed for a combined period of at least 6 months (whether or not consecutive) during the year before you were hired? Yes \_\_\_ No \_\_\_

21. Are you a veteran unemployed for a combined period of at least 4 weeks but less than 6 months (whether or not consecutive) during the year before you were hired? Yes \_\_\_ No \_\_\_

22. Sources used to document eligibility: (**Employers/Consultants**: List all documentation provided or forthcoming. **SWAs**: List all documentation used in determining target group eligibility and enter your initials and date when 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 for Box 23(b) for who signs this signature block)	23. (b) Indicate with a ✓ who signed the form: <input type="checkbox"/> Employer, <input type="checkbox"/> Consultant, <input type="checkbox"/> SWA, <input type="checkbox"/> Participating Agency, <input type="checkbox"/> Applicant, or <input type="checkbox"/> Parent/Guardian (if applicant is a minor)	24. Date:
---	--	-----------

**INSTRUCTIONS FOR COMPLETING THE INDIVIDUAL CHARACTERISTICS FORM (ICF), ETA 9061.** This form is used together with IRS Form 8850 to help state workforce agencies (SWAs) determine eligibility for the Work Opportunity Tax Credit (WOTC) Program. The form may be completed, on behalf of the applicant, by: 1) the employer or employer representative, the SWA, a participating agency, or 2) the applicant directly (if a minor, the parent or guardian must sign the form) 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. Every certification request must include an IRS Form 8850 and an ETA Form 9061 or 9062, if a Conditional Certification was issued to the individual pre-certifying the new hire as "eligible" under the requested tariff group.

Boxes 1 and 2. **SWA.** For agency use only.

Boxes 3-5. **Employer Information.** Enter the name, address including ZIP code, telephone number, and employer Federal ID number (EIN) of the employer requesting the certification for the WOTC. Do not enter information pertaining to the employer's representative, if any.

Boxes 6-11. **Applicant Information.** Enter the applicant's name and social security number as they appear on the applicant's social security card. In Box 8, indicate whether the applicant previously worked for the employer, and if Yes, enter the last date or approximate last date of employment. This information will help the "48-hour" reviewer to, early in the verification process, eliminate requests for former employees and to issue denials to these type of requests, or certifications in the case of "qualifying rehires" during valid "breaks in employment" (see pages III-12 and III-13, Nov. 2002, Third Ed., ETA Handbook 408) during the first year of employment.

Boxes 12-21. **Applicant Characteristics.** Read questions carefully, answer each question, and provide additional information where requested.

Box 22. **Sources to Document Eligibility.** The applicant or employer is requested to provide documentary evidence to substantiate the **YES answers** in Boxes 12 through 21. List or describe the documentary evidence that is attached to the ICF or that will be provided to the SWA. Indicate in parentheses next to each document listed whether it is attached (A) or forthcoming (F). Some examples of acceptable documentary evidence are provided below. A letter from the agency that administers a relevant program may be furnished specifically addressing the question to which the applicant answered YES. For example, if an applicant answers YES to either question in Box 14 and enters the name of the primary recipient and the city and state in which the benefits were received, the applicant could provide a letter from the appropriate Food Stamp agency stating to whom Food Stamp benefits were paid, the months for which they were paid, and the names of the individuals included on the grant for each month. SWAs will use this box to document the sources used when verifying target group eligibility, followed by their initials and the date the determination was completed.

**Examples of Documentary Evidence and Collateral Contacts. Employers/Consultants:** You may check with your SWA to find out what other sources you can use to prove target group eligibility. (You are encouraged to provide copies of documentation or names of collateral contacts for each question for which you answered YES.)

**QUESTION 17**

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

**QUESTION 18**

- Driver's License
- Work Permit
- Utility Bills
- W-4
- Lease Papers
- Library Card<sup>2</sup>
- Selective Service Registration Card
- Voter Registration Mark
- Food Stamp Award Letter

To determine if a Designated Community Resident lives in a RRC, visit the site: [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 on the January 2012 Instructions to IRS form 8850.

**QUESTION 19**

- SSI Record or Authorization
- SSI Contact
- Evidence of SSI Benefits

**Notes.** 1. Where a Federal/State/Local Gov't., School I.O. Card, or Work Permit does not contain age or birth date, another valid document must be obtained to verify an individual's age.  
 2. Where a Library Card does not contain the holder's address, another document issued showing the jurisdiction where the RRC is located must be obtained showing the holder's address.  
 3. 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-8 is no longer a valid piece of documentary evidence.

**QUESTION 12<sup>3</sup>**

- Birth Certificate
- Driver's License
- School I.D. Card<sup>1</sup>
- Work Permit<sup>1</sup>
- Federal/State/Local Gov't I.D.<sup>1</sup>
- Copy of Hospital Record of Birth

**QUESTION 13**

- DD-214 or Discharge Papers
- Reserve Unit Contacts or Letters of Separation
- Letter Issued only by the Department of Veterans Affairs (VA) on DVA Letterhead or bearing the Agency Stamp Certifying the Veteran status or the Veteran Has a Service-Connected Disability. Letter should be signed by the person who verified the disability.

**QUESTIONS 14 & 16**

- TANF/SNAP (Food Stamp) Benefit History
- Signed Statement from Authorized Individual with Specific Description of the Months Benefits Were Received
- Case Number Identifier

**QUESTION 15**

- Vocational Rehabilitation Agency Contact
- Veterans Administration for Disabled Veterans
- Signed Letter from Authorized Individual on DVA Letter Head or Agency Stamp with Specific Description of Months Benefits Received
- For **SWAs:** To determine *Ticket Holder* (TH) eligibility, Fax page 1 of Form 8850 to MAXIMUS at 703-683-1051 to verify if applicant: 1) is a TH, and 2) has an Individual Work Plan from an Employment Network.

**QUESTIONS 20 and 21**

- Unemployment Insurance (UI) Claims Records
- UI Wage Records

---

**Box 23. Signature.** The person who completee the form signs the signature block. Options: (a) Employer or Authorized Representative, (b) SWA staff, (c) Participating Agency staff, or (d) Applicant (If applicant is a minor, the parent or guardian must sign).

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

---

Persons are not required to respond to this collection of information unless it displays a currently valid DMB 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).

---

.....\*

(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.*

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

OMB No. 1545-1500

► 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.

**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 . . . . . 30 min.
Preparing and sending this form to the SWA . . . . . 37 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 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.