**Louisiana Work Opportunity Tax Credit (WOTC) Guide:|  
For Supported Employment Vendors with LRS Referral**

**(**[**https://www.laworks.net/wotc/**](https://www.laworks.net/wotc/))

**Instructions INITIATIVES**

1. Job Applicant/Employer completes page 1 of [IRS Form 8850](http://www.irs.gov/pub/irs-pdf/i8850.pdf) **by date of job offer**
2. Employer completes page 2 of [IRS Form 8850](http://www.irs.gov/pub/irs-pdf/i8850.pdf) by date of hire
3. Job Applicant/Employer completes, signs and dates:
   1. [ETA Form 9061 (pdf)](http://www.doleta.gov/business/incentives/opptax/PDF/WOTC_ETA_Form_9061.pdf), Individual Characteristics Form. If the new employee has not been conditionally certified, the employer and the new employee must complete, sign and date ETA Form 9061
4. Make copies of Supporting Documentation (to determine target groups):
   1. Social security card
   2. Driver’s license
   3. W-4
   4. Letters from social security administration
   5. DD 214 for vets application (mandatory) or Letter with VA letterhead verifying veteran status.
   6. Letters from department of corrections (ex-felons)
5. Mail all applicable documents for WOTC Certification Request **within 28 Days of Hiring Date**
   1. Original completed IRS Form 8850
   2. Original completed ETA Form 9061
   3. Copies of Supporting Documentation (Send as many as applicable)
   4. Mail to:

**LWC – ATTN WOTC UNIT  
P O BOX 94094  
BATON ROUGE, LA 70804**

1. Keep copies for your records & obtain proof of mailing
2. If the application is certified, LWC sends ETA Form 9063, “WOTC Employer Certification” to the employer to verify that the employee is WOTC eligible. Employers must retain the form for IRS records. A denial letter will be sent to the employer if the employee is not eligible for any target groups.
3. The employer then claims the credit on their income tax return. The credit is first figured on IRS [Form 5884](http://www.irs.gov/pub/irs-pdf/f5884.pdf) and then becomes a part of the general business credit claimed on IRS [Form 3800](http://www.irs.gov/pub/irs-pdf/f3800.pdf).