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Revised Tax Credit Certification Form Now Available; Eligible Employers Have Until April 30 to Request Required Certification

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WASHINGTON — Businesses and tax-exempt organizations planning to claim the work opportunity tax credit (WOTC) for eligible workers hired during 2014 have until April 30 to request the certification required for these workers, according to the Internal Revenue Service.

Newly revised <u>Form 8850</u>, now available on IRS.gov, is used by employers to request certification from their state workforce agency. The Tax Increase Prevention Act, enacted Dec. 19, 2014, retroactively extended this credit for one year through the end of 2014.

The work opportunity tax credit offers tax savings to businesses that hired workers who meet various eligibility criteria including certain veterans, people ages 18 to 39 living in designated communities in various parts of the country, recipients of various types of public assistance and certain summer youth workers and ex-felons. The credit is also available to tax-exempt organizations who hired qualifying veterans during 2014. The instructions to Form 8850 detail the requirements that apply to eligible new hires.

Normally, an employer must file Form 8850 with the state workforce agency within 28 days after the eligible worker begins work. But due to the late enactment of the legislation extending the WOTC, the IRS is giving employers extra time, until April 30, 2015, to make this request. Details are in Notice 2015-13 available on IRS.gov.