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## HIGHLIGHTS OF THE NEW WORK OPPORTUNITY TAX CREDIT LAW

- The WOTC law was renewed as part of the “budget deal” signed into law by President Obama on December 16, 2015. (Click [here](#) for full text of Rules Committee Print Order 114-40.)
- This renewal is for 5 years, back-dated to January 1, 2015 through the end of 2019. The renewal period now provides this employer incentive with much needed stability.
- A new category was added: “Long-term unemployed” is [defined](#) as someone seeking work for more than 27 weeks. This is important for reentry efforts as employers of felons who were released *more than a year ago* will often be eligible under this additional category.
- The IRS is not current on the necessary forms as of this date (1/19/16). They have issued a temporary authorization allowing the state WOTC offices to continue to use the current forms until the new ones are issued.
  - The link to the current 8850 version is [IRS form 8850](#)
  - The link to the current 9061 is [IRS Form 9061](#).
  - The link to current form 3800 is [IRS Form 3800](#)
  - The link to current form 5884 is [IRS Form 5884](#).

[NOTE: THESE FORMS WILL CHANGE WHEN THE IRS ISSUES ITS REGULATIONS ON THE RENEWED WOTC LAW WHICH WILL HAPPEN SOMETIME IN 2016]
- Ohio employers who hired a WOTC-eligible employee since January 1, 2015 are not subject to the normal requirement of applying for the credit within 28 days of the employee’s “start date.” (**Remember:** This means all Ohio employers who hired from the ODRC “felon pool” in 2015 are still eligible to obtain this incentive.)
- There is some confusion about whether 2016 new hires are subject to the 28-day rule. The Ohio WOTC Coordinator has asked that we treat 2016 hires as if they are subject to that rule to make certain eligible Ohio employers are not disqualified under a subsequently adverse administrative decision.
- Quick and accurate answers to WOTC questions can be obtained by emailing them to: [RonM@WOTCSolutions.com](mailto:RonM@WOTCSolutions.com), or by calling **888-313-5696** and following the directions for *employers*. For additional WOTC cards click: [Order WOTC Cards](#)