

Work Opportunity Tax Credit (WOTC)

Please note that to be considered a veteran eligible for WOTC, an individual must meet these two standards: 1. Have served on active duty (not including training) in the U.S. Armed Forces for more than 180 days or have been discharged or released from active duty for a service-connected disability. 2. 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 hire date. Target Group 2Ba Veteran receiving SNAP: Maximum Tax A Veteran who is member of a family that received SNAP benefits (food stamps) for at least a 3-month consecutive months during the 15-month period ending on the hire date. Target Group 2Bb Veteran Disabled Discharged (within year): Maximum Tax A Veteran who is entitled to compensation for a service-connected disability; and has a hire date within 1 year of discharge or release from active duty. Target Group 2Bb Veteran Disabled and Unemployed: Maximum Tax A Veteran who is entitled to compensation for a service-connected disability; and was unemployed at least 6 months during the year ending on the hire date. Target Group 2Bb Veteran Unemployed 4 weeks: Maximum Tax A Veteran who was unemployed at least 4 weeks, but less than 6 months during the year prior to the hire date. Target Group 2Bc Veteran Unemployed 6 months: Maximum Tax A Veteran who was unemployed at least 6 months during the year prior to the hire date. <td< th=""><th colspan="3">WOTC VETERAN Target Groups</th></td<>	WOTC VETERAN Target Groups		
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	Credit \$2,400	within 1 year prior to the hire date.	
Target Group CEx-Felon:		Ex-Felon:	
Maximum Tax An individual charged with a felony received "deferred adjudication" (without a finding	Maximum Tax		
Credit \$2,400 of guilty, but only if the court considers this to have been a "conviction") AND was	Credit \$2,400		
placed on probation within 1 year prior to the hire date.		placed on probation within 1 year prior to the hire date.	
Target Group DDesignated Community Resident:	<u> </u>	e .	
Maximum Tax An 18-39 year old who resides in a designated Rural Renewal County.		An 18-39 year old who resides in a designated Rural Renewal County.	
Credit \$2,400	Credit \$2,400		
Target Group D Designated Community Resident:			
Maximum Tax An 18-39 year old who resides in a designated Empowerment Zone.		An 18-39 year old who resides in a designated Empowerment Zone.	
Credit \$2,400	Credit \$2,400		

Target Group E	Vocational Rehabilitation Referral:
Maximum Tax	An individual with a disability who completed or is completing rehabilitative services
Credit \$2,400	from a state-certified agency.
Target Group E	Ticket to Work Referral:
Maximum Tax	An individual with a disability who completed or is completing rehabilitative services
Credit \$2,400	from an Employment Network under the Ticket to Work program.
Target Group F	Summer Youth Employee:
Maximum Tax	A 16 or 17 year-old youth who works for the employer between May 1 and September
Credit \$1,200	15 and resides in an Empowerment Zone.
Target Group G	SNAP (Food Stamp) Recipient:
Maximum Tax	An 18-39 year old who is a member of a family that received Supplemental Nutrition
Credit \$2,400	Assistance Program (SNAP) benefits for the 6 month period ending on hire date.
Target Group G	SNAP (Food Stamp) Recipient:
Maximum Tax	An 18-39 year old who is a member of a family that received Supplemental Nutrition
Credit \$2,400	Assistance Program (SNAP) benefits at least 3 months out of the 5-month period ending
Croant \$2,100	on the hire date, but has been determined ineligible to participate in the SNAP Program
	as the result of a failure to comply with the work requirements (Able-Bodied Adult
	without Dependents).
Target Group H	Supplemental Security Income (SSI) Recipient:
Maximum Tax	A recipient of SSI benefits for any month ending within the 60-day period ending on the
Credit \$2,400	hire date.
Target Group A	Short-term TANF Recipient:
Maximum Tax Credit	A member of a family that received TANF benefits for 9 months (whether or not
\$2,400	consecutive) during the 18 months ending on the hire date.
Target Group I	Long-term Family Assistance Recipient (TANF):
Maximum Tax	A member of a family that received TANF benefits for 18 consecutive months ending on
Credit \$9,000	the hire date.
Target Group I	Long-term Family Assistance Recipient (TANF):
Maximum Tax	A member of a family that received TANF benefits for at least 18 months (whether or
Credit \$9,000	not consecutive) and has a hire date that is not more than 2 years after the end of the
	earliest 18-month period after August 5, 1997.
Target Group I	Long-term Family Assistance Recipient (TANF):
Maximum Tax	A member of a family that received TANF benefits but stopped being eligible for TANF
Credit \$9,000	due to a Federal or state law that limits the maximum time payments could be made
	during the 2 years prior to the hire date.
Target Group L	Long-Term Unemployment Recipient:
Maximum Tax	A qualified long term unemployment recipient is any individual who on the hire date is
Credit \$2,400	in a period of unemployment that is not less than 27 consecutive weeks AND includes a
	period (which may be less than 27 weeks) in which the individual received
	unemployment compensation under State or Federal law.