



# GUIDANCE

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COMMONWEALTH OF KENTUCKY  
DEPARTMENT OF WORKFORCE DEVELOPMENT  
AND  
KENTUCKY WORKFORCE INNOVATION BOARD

**GUIDANCE NAME:** Kentucky Career Center – Work Opportunity Tax Credit (WOTC) Conditional Certification Program

**GUIDANCE NUMBER:** 21-008

**DATE OF ISSUE:** Reissued March 1, 2023

**EFFECTIVE DATE:** April 30, 2021

**APPLIES/OF INTEREST TO:** Kentucky Career Center (KCC) Staff and Local Workforce Development Area (LWDA) staff

**POINT OF CONTACT:** Tax Credit Unit, phone: 502-782-3465 Email: [WOTC@ky.gov](mailto:WOTC@ky.gov)

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**HISTORY:** Initially issued April 30, 2021; reissued March 1, 2023 with no substantive change, thus effective date remains.

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**PURPOSE:** The Kentucky Career Center (KCC), in cooperation with the US Department of Labor (USDOL) administers the Work Opportunity Tax Credit (WOTC) program. Per TEGLs 21-17, 6-20 Change1, and 16-20, the Kentucky Career Center is to train state and participating agency staff in providing monitoring and technical assistance for conducting target group preliminary eligibility determinations and issuing Conditional Certifications.

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**GUIDANCE:** The following is the job seeker process for a conditional WOTC certification through the KCC.

1. A KCC staff person matches a Focus-registered job seeker's resume with a qualifying posted Focus job description. The Focus-registered job seeker has to have a background that can pose a barrier to securing employment including:
  - Qualified TANF recipient;
  - Qualified Veteran;
  - Qualified Ex-offender;
  - Designated Community Resident;
  - Vocational Rehabilitation Referral;
  - Supplemental Nutrition Assistance Program (SNAP) Recipient;

- Supplemental Security Income (SSI) Recipient;
  - Long Term Family Assistance Recipient; or
  - Qualified Long-Term Unemployment Recipient.
2. The staff person contacts the Tax Credit Unit at [WOTC@KY.gov](mailto:WOTC@KY.gov) or phone 502-782-3465 requesting a Conditional Certification for WOTC to assist the job seeker. The request must include a WOTC Conditional Certification applicant questionnaire at:
- [https://kydev.my.salesforce.com/sfc/p/t00000004X3h/a/t0000000xvq7/FqVfek.u3i.wE\\_A0mbLBR3hiS3dTDx0XYUXsU7Ro.Mc](https://kydev.my.salesforce.com/sfc/p/t00000004X3h/a/t0000000xvq7/FqVfek.u3i.wE_A0mbLBR3hiS3dTDx0XYUXsU7Ro.Mc)
3. The tax credit unit will review the information on the questionnaire and if the applicant is eligible for a WOTC Conditional Certification the tax credit unit return an approval letter for the Conditional Certification for the job seeker to present to the potential employer(s). The approval for a WOTC Conditional Certification is time sensitive and valid until the date on the approval letter allowing use for multiple job applications.
4. The job seeker then gives the approval letter to the employer. If the employer has questions about the program, they can contact the tax credit unit at [WOTC@ky.gov](mailto:WOTC@ky.gov) or 502-782-3465.
- The following is the employer process for a conditional WOTC certification through the KCC.
- The employer completes the IRS 8850 Pre-Screening Notice and Certification Request for the Work Opportunity Tax Credit ([www.irs.gov/pub/irs-pdf/f8850.pdf](http://www.irs.gov/pub/irs-pdf/f8850.pdf)) and ETA 9061 DOL-ETA Form 9061 Individual Characteristics Form (ICF) with the new hire: [https://www.doleta.gov/business/incentives/opptax/docs/ETA\\_Form\\_9061\\_English.pdf](https://www.doleta.gov/business/incentives/opptax/docs/ETA_Form_9061_English.pdf)
  - The employer then submits these forms thru the Kentucky online WOTC system at <https://wotc.ky.gov> no later than 28 days from the new hires start to work date to be considered timely.
  - After submitting the request for WOTC certification through the WOTC system, the employer shall fax or email to [WOTC@ky.gov](mailto:WOTC@ky.gov) the conditional certification approval letter to this fax 502-564-7459: ATTN: WOTC. Once received, WOTC staff will certify the request for tax credit and the certification will be made available.

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## REFERENCES:

- TEGL 21-17
  - TEGL 6-20, Change 1
  - TEGL 16-20
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