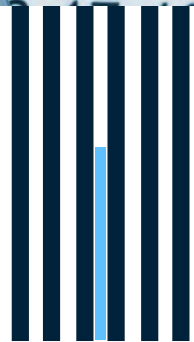




INSIGHTS

Save Money While Hiring Military Talent

Take advantage of the Work Opportunity Tax Credit!



Kayla Lopez

Senior Director of Strategic Partnerships

WWW.MILITARYFRIENDLY.COM

What is WOTC?

Unlock Savings with the Work Opportunity Tax Credit: Hire Veterans and Boost Your Workforce

The Work Opportunity Tax Credit (WOTC) is a fantastic federal tax break for employers who hire and keep folks from certain groups facing challenges in finding jobs. It's a great way to boost workplace diversity, help more people access quality job opportunities, and create incentive. Plus, it's a fantastic benefit for companies looking to tap into the incredible talent that veterans bring to the table!

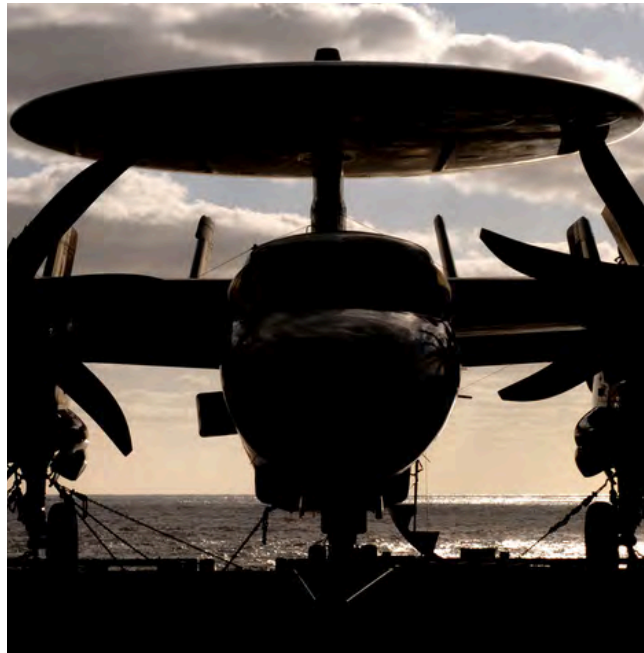
Significant Tax Savings

Employers can receive tax credits ranging from **\$2,400 to \$9,600** for hiring qualified veterans, helping to reduce overall tax liability.

Access to Skilled Talent

Hiring veterans brings valuable skills, training, and a strong work ethic to the team, enhancing overall workplace performance and productivity.





Who is Running the Show?

The Work Opportunity Tax Credit is a business credit managed by the IRS and the Department of Labor. It applies to wages paid to eligible individuals who are hired and start work by a specified date. Employers can claim the credit for hiring individuals certified by local agencies as part of targeted groups, provided they work at least 400 hours in their first year of employment.

Who is Eligible?

Any employer, big or small, can take advantage of the WOTC. This includes both taxable businesses and some tax-exempt organizations located in the U.S. and certain territories. Taxable employers can use the WOTC to reduce their income taxes, while eligible tax-exempt employers can only claim it against payroll taxes for wages paid to qualified veterans.

WOTC is meant to encourage employers to hire and keep people from certain groups who have faced tough challenges in finding jobs. Employers can take advantage of the WOTC for individuals certified as part of different groups listed below.

Qualified Groups

- Formerly incarcerated or those previously convicted of a felony
- Recipients of state assistance under Part A of Title IV of the Social Security Act (SSA)
- **Veterans**
- Residents in areas designated as empowerment zones or rural renewal counties
- Individuals referred to an employer following completion of a rehabilitation plan or program
- Individuals whose families are recipients of supplemental nutrition assistance under the Food and Nutrition Act of 2008
- Recipients of supplemental security income benefits under Title XVI of the SSA
- Individuals whose families are recipients of state assistance under Part A of Title IV of the SSA
- Individuals experiencing long-term unemployment.

MAXIMIZING YOUR COMPANY'S TAX CREDITS AND LEVERAGING WOTC



Here's the scoop...

When figuring out the Work Opportunity Tax Credit, the wages you use can't count toward other wage-based credits. But don't worry! You can still qualify for multiple credits for the same employee, as long as you don't use the same wages for each one. This means you could potentially claim the WOTC along with other credits like the American Rescue Plan's Employee Retention Credit (ERC), the Empowerment Zone Employment Credit, and the Employer Credit for Paid Family and Medical Leave.



Specifics on who is covered...



QUALIFIED IV-A RECIPIENT

A “qualified IV-A recipient” is an individual who is a member of a family receiving assistance under a state program funded under Part A of Title IV of the Social Security Act relating to Temporary Assistance for Needy Families (TANF). The assistance must be received for any 9 months during the 18-month period ending on the hiring date.



EX-FELON

A “qualified ex-felon” is a person hired within a year of:
Being convicted of a felony or
Being released from prison from the felony



DESIGNATED COMMUNITY RESIDENT

A DCR is an individual who, on the date of hiring is at least 18 years old and under 40. Resides within AND continues to reside at the locations after employment in one of the following: An Empowerment zone, An Enterprise community, A Renewal community

[List of zones](#)



SUMMER YOUTH EMPLOYEE

- Is at least 16 years old, but under 18 on hiring date or on May 1, whichever is later
- Only performs services for the employer between May 1 and September 15 (was not employed prior to May 1) and
- Resides in an Empowerment Zone (EZ)



SNAP RECIPIENT

- A “qualified SNAP benefits recipient” is an individual who on the hiring date is:
- At least 18 years old and under 40 and
 - A member of a family that received SNAP benefits for: the previous 6 months or at least 3 of the previous 5 months



SSI RECIPIENT

An individual is a “qualified SSI recipient” if a month for which this person received SSI benefits is within 60 days of the date this person is hired.



Specifics on who is covered...



LONG-TERM UNEMPLOYMENT

A “qualified long-term unemployment recipient” is an individual who has been unemployed for not less than 27 consecutive weeks at the time of hiring and who received unemployment compensation during some or all of the unemployment period.



VOCATIONAL REHAB

A “vocational rehabilitation referral” is a person who has a physical or mental disability and has been referred to the employer while receiving or upon completion of rehabilitative services pursuant to:

- A state plan approved under the Rehabilitation Act of 1973
- An Employment Network Plan under the Ticket to Work program or
- A program carried out under the Department of Veteran Affairs



LONG-TERM ASSISTANCE

A “long-term family assistance recipient” is an individual who, at the time of hiring, is a member of a family that meets one of the following conditions:

- Received assistance under an IV-A program for a minimum of the prior 18 consecutive months
- Received assistance under an IV-A program for a minimum 18-month period beginning after 8/5/1997 and it has not been more than 2 years since the end of the earliest of such 18-month period or
- Ceased to be eligible for assistance under an IV-A program because a federal or state law limited the maximum time those payments could be made, and it has been not more than 2 years since the cessation of such assistance



QUALIFIED VETERAN

A “qualified veteran” is a veteran who is any of the following:

- A member of a family receiving assistance under the Supplemental Nutrition Assistance Program (SNAP) (food stamps) for at least a 3-month period during the 15-month period ending on the hiring date
- Unemployed for periods of time totaling at least 4 weeks (whether or not consecutive) but less than 6 months in the 1-year period ending on the hiring date
- Unemployed for periods of time totaling at least 6 months (whether or not consecutive) in the 1-year period ending on the hiring date
- Entitled to compensation for a service-connected disability and hired not more than 1 year after being discharged or released from active duty in the U.S. Armed Forces or
- Entitled to compensation for a service-connected disability and unemployed for periods of time totaling at least 6 months (whether or not consecutive) in the 1-year period ending on the hiring date

See IRS [Notice 2012-13](#) for more detailed information.

How to apply



To apply for this credit, employers must certify that the hire belongs to one of the targeted groups. Certification confirming an individual's membership in these groups is required. On or before the day an employment offer is made, both the employer and the job applicant must complete Form 8850 and 9061

<https://www.irs.gov/pub/irs-pdf/f8850.pdf>



"Prescreening Notice and Certification Request for the Work Opportunity Credit"



FORM 8850
FORM 9061

The job applicant provides information to the employer on or before the day a job offer is made, typically collected through a voluntary survey during the pre-hire phase, which is recorded on Form 8850. If the employer believes the applicant is part of a targeted group (see list above), they must complete the rest of the form by the job offer date. Both the applicant and employer must sign Form 8850 before submitting it to the State Workforce Agency (SWA). Do not submit this form to the IRS. Instead, it must be sent to the SWA in the state where your business operates (where the employee will work) within 28 days after the hire date. To confirm if a job applicant is a first-time, qualifying member of a targeted group, employers must submit IRS Form 8850 along with ETA Form 9061 or ETA Form 9062 to the SWA within 28 calendar days after the new hire's start date.

**Contact your
Local State
Workforce
Center**

Employers should contact their individual state workforce agency with any specific processing questions for Forms 8850
We have provided a list below you can also search using the link below.

www.careeronestop.org/LocalHelp



File a WOTC certification request with your state workforce agency.



Employers use Form 8850 to pre-screen candidates and request certification from the State Workforce Agency (SWA) to confirm an individual as a member of a targeted group for the Work Opportunity Credit. Submitting Form 8850 is one step in the process.

The SWA's tax credit coordinator must certify the job applicant's status. After starting work, the employee must meet the minimum hours-worked requirement to qualify. Typically, employers claim the credit by filing Form 5884, while tax-exempt organizations hiring qualified veterans report it on Form 5884-C.

[CLICK to View form](#)



Receive a WOTC certification for eligible new hires, and claim the credit after their first year of employment.

When your new hire qualifies for a WOTC targeted group, your state workforce agency will issue a certification (ETA Form 9063). Taxable employers can use the WOTC as a general business credit for income taxes, while tax-exempt employers hiring eligible veterans can apply it to payroll taxes. Usually, the credit is 40% of qualified wages for individuals who work over 400 hours in their first year. You can find detailed instructions for claiming the credit on [IRS.gov](https://www.irs.gov).

Recordkeeping

Keep copies of Forms 8850, transmittal letters to your state WOTC coordinator, and certification letters for as long as needed for the Work Opportunity Credit. Supporting records should generally be retained for three years from the due date or filing date of any income tax return claiming the credit, whichever is later.

WOTC State Coordinators

STATE	CONTACT	ADDRESS	METHOD OF CONTACT
Alabama WOTC webpage	Gay S. Vines WOTC Unit	Alabama Department of Labor 649 Monroe St, Room 2813 Montgomery, AL 36131-0001	Phone: 334-309-9079 Fax: 334-309-9072 wotc.alcc@alcc.alabama.gov
Alaska WOTC webpage	Teressa Parker	Development Division of Employment & Training Services PO Box 115509 Juneau, AK 99811-5509	Phone: 907-465-5952 Fax: 907-931-6544 dol.wotc@alaska.gov
Arizona WOTC webpage	Loi Dang WOTC Unit	Arizona Department of Economic Security, 1789 W. Jefferson Street Mail drop 5271 Phoenix, AZ 85007	Phone: 520 576 8872 ldang@azdes.gov
Arkansas WOTC webpage	Kenneth Moore (ADWS)	Arkansas Department of Workforce Services WOTC Program PO Box 2981 Little Rock, AR 72203-2981	Phone: 501-682-2475 / 1-866-330- 9459 (Toll Free) Fax: 501-682-2576 kenneth.moore@arkansas.gov
California WOTC webpage	Leslie Glover	Employment Development Department, Work Opportunity Tax Credit 2901 50th St Sacramento, CA 95817	Phone: 1-866-593-0173 Fax: 916-227-5140 WOTCSupport@edd.ca.gov
Colorado WOTC webpage	Kerri Owen	Colorado Department of Labor & Employment WOTC Unit, Division of Employment Programs 633 17th St Suite 700 Denver, CO 80202-3927	Phone: 303-318-8961 Fax: 303-318-8934 kerri.owen@state.co.us
Connecticut WOTC webpage	Anthony Coschigano	Connecticut Department of Labor 200 Folly Brook Blvd Wethersfield, CT 06109	Phone: 860-263-6071 Fax: 860-263-6039 Anthony.Coschigano@ct.gov
Delaware WOTC webpage	Sherese Brewington- Carr	Delaware Dept of Labor Division of Employment and Training Work Opportunity Tax Credit Unit 4425 N Market St 3rd Fl Wilmington, DE 19802	Phone: 302-761-8039 Fax: 302-761-6657 Sherese.Brewington- C@delaware.gov
District of Columbia WOTC webpage	Durrell Becton, MBA	Department of Employment Services 4058 Minnesota Avenue NE, Suite 3801, Washington, DC 20019	Office: 202.519.3203 Mobile: 202.304.0846 Durrell.Becton1@dc.gov

WOTC State Coordinators

STATE	CONTACT	ADDRESS	METHOD OF CONTACT
Florida WOTC webpage	Eduardo Torres	WOTC State Coordinator Bureau of One-Stop & Program Support Florida Department of Commerce	Office: 850-921-3299 WOTC@commerce.fl.gov
Georgia WOTC webpage	Gynda (Denise) Jordan	Georgia Department of Labor 148 Andrew Young International Blvd, NE Suite 450 Sussex Place Atlanta, GA 30303-1751	Phone: 404-232-3522 Fax: 404-232-3684 Gynda.Jordan@gdol.ga.gov
Hawaii WOTC Webpage	Leila N. Shar	WOTC State Coordinator Workforce Development Division, DLIR	Phone: 808-586-9169 leila.n.shar@hawaii.gov
Idaho WOTC webpage	Lapman (Simon) So	WOTC Coordinator Idaho Department of Labor 317 W Main St Boise, ID 83735	Phone: 208-332-3570 ext. 3153 Fax: 208-639-3254 lapman.so@labor.idaho.gov
Illinois WOTC webpage	Patricia Rusoff	Work Opportunity Tax Credit (WOTC) Unit Illinois Department of Employment Security 33 S State St. Suite 1000 Chicago, IL 60603-2802	Phone: 217-558-1235 Fax: 312-793-1778 Patricia.Rusoff2@illinois.gov
Indiana WOTC webpage	Ashley Gatlin	Indiana Department of Workforce Development WOTC Transition 10 N Senate Ave SE308 Indianapolis, IN 46204	Phone: 317-671-2041 Fax: 317-233-2679 agatlin@dwd.in.gov
Iowa WOTC webpage	Carolyn Farley	WOTC Unit Iowa Workforce Development 550 S. Gear Avenue Suite 35 West Burlington, IA 52655	Phone: 319-753-1671 carolyn.farley@iwd.iowa.gov
Kansas WOTC webpage	Ashla Stowe	Kansas Department of Commerce 1000 SW Jackson St Suite 100 Topeka, KS 66612-2115	Phone: 785-296-7435 Fax: 785-368-7108 ashla.stowe@ks.gov
Kentucky WOTC webpage	Amanda Inman	Kentucky Career Center Office of Employer & Apprenticeship Services Tax Credit Unit 500 Mero Street 443 CE Frankfort, KY 40601	Office: 502-564-7456 Help Desk: 502-782-3465 Fax: 502-564-7459 amanda.inman@ky.gov
Louisiana	WOTC webpage	Louisiana Workforce Commission 1001 N. 23rd Street, 3rd FL Baton Rouge, LA 70802	Phone: 225-219-2999 acoleman@lwc.la.gov

WOTC State Coordinators

STATE	CONTACT	ADDRESS	METHOD OF CONTACT
Maine WOTC Webpage	Veronica Roux	Maine Department of Labor 55 State House Station Augusta, ME 04333-0055	Office: 207-623-7977 Fax: 207-287-5933 veronica.f.roux@maine.gov
Maryland	Jumamosi (Lovie) Johnson	Maryland Department of Labor 1100 North Eutaw Street, Room 203 Baltimore, MD 21201	Phone: 410-767-2063 Fax: 410-767-2060 Jumamosi.Johnson@maryland.gov
Massachusetts WOTC webpage	Jack Sprince Massachusetts	WOTC Unit 100 Cambridge St, Suite 500 Boston, MA 02114	Phone: 617-626-5730 / 617-626-5353 Fax: 617-727-8671 jackson.e.sprince@detma.org
Michigan WOTC webpage	Shelly Khan	Michigan Unemployment Insurance Agency WOTC Unit, Suite 12-400 3024 W Grand Blvd Detroit, MI 48202	Phone: 313-456-2105 (WOTC Unit) 1-800-482-2959 (WOTC Hotline) Fax: 313-456-2132 KhanS2@michigan.gov
Minnesota WOTC webpage	Karen Marberry	Minnesota Department of Employment and Economic Development WOTC Unit 180 E 5th Street, Suite 1200 St Paul, MN 55101	Phone: 651-259-7507 / 7521 1-888-234-5521 (Toll-Free) Fax: 651-297-7722 karen.marberry@state.mn.us
Mississippi WOTC webpage	Constance Fuller	Mississippi Department of Employment Security 1235 Echelon Pkwy PO Box 1699 Jackson, MS 39215-1699	Phone: 601-321-6079 Fax: 601-321-6506 cfuller@mdes.ms.gov
Missouri WOTC webpage	Jennifer Cheshire Missouri	Department of Higher Education and Workforce Development Harry S Truman Bld., Rm 870 301 W High St, PO Box 1087 Jefferson City, MO 65102-1087	Phone: 573-522-9581 / 1-800-877-8698 (Toll Free) Fax: 573-751-9896 jennifer.cheshire@dhwed.mo.gov
Montana WOTC webpage	Tanner Woodward	Montana Department of Labor & Industry WOTC Unit, Workforce Services Division PO Box 1728 Helena, MT 59624-1728	Phone: 406-444-1620 twoodward@mt.gov
Nebraska WOTC webpage	Jana Dye	Nebraska Department of Labor 550 South 16th Street Lincoln, Nebraska 68509	Phone: 402-405-1002 ndol.wotc@nebraska.gov

WOTC State Coordinators

STATE	CONTACT	ADDRESS	METHOD OF CONTACT
Nevada WOTC webpage	Chris Scaffidi	Nevada Department of Employment, Training & Rehabilitation 500 E Third St Carson City, NV 89713-0012	Phone: 775-684-0321 Fax: 775-687-6842 Email: wotcnv@detr.nv.gov
New Hampshire WOTC webpage	Jacob Woodward	New Hampshire Employment Security 45 South Fruit Street Concord, NH 03301-4857	Phone : 603-229-4452 Fax: 603-229-4321 Email: Jacob.R.Woodward@nhes.nh.gov
New Jersey WOTC webpage	Christopher J. McKelvey	New Jersey Department of Labor and Workforce Development PO Box 055 Trenton, NJ 08625	Office: 609.292.6574 Email: christopher.mckelvey@dol.nj.gov
New Mexico WOTC webpage	Juan J. Diaz	Business Development & Outreach Attention: WOTC Unit 401 Broadway NE Albuquerque, NM 87102	Phone: 505-841-8444 Fax: 505-841-8880 Email: juan.diaz@state.nm.us
New York WOTC webpage	Ruth Pillittere	New York State Department of Labor State Office Campus Building 12, Room 408 Albany, NY 12240	Phone: 518-457-6823 / 1-800-447-3992 (Toll Free) Fax: 518-485-1815 Email: ruth.pillittere@labor.ny.gov
North Carolina WOTC webpage	Annie T. Gomez	North Carolina Department of Commerce Division of Workforce Solutions Attn: WOTC, Business Services 4316 Mail Service Center Raleigh, NC 27699-4316	Phone: 984-236-4180 Fax: 919-662-4660 Email: Annie.Gomez@commerce.NC.gov
North Dakota WOTC webpage	Carmen R. Yantzer	Workforce Programs Job Service North Dakota PO Box 5507 Bismarck, ND 58506-5507	Phone: 701-328-2997 Fax: 701-328-4894 Email: cayantzer@nd.gov
Ohio WOTC webpage	Betty Knutson	Ohio Department of Job & Family Services Office of Workforce Development P.O. Box 1618 Columbus, OH 43219	Phone: 614-595-4096 Fax: 614-644-7102 Email: Betty.Knutson@jfs.ohio.gov WOTC_Contact@jfs.ohio.gov
Oklahoma WOTC webpage	Roslyn Richards	Oklahoma Employment Security Commission PO Box 52003 Oklahoma City, OK 73152-2003	Phone: 405-962-4627 Fax: 405-557-7105 Email: Roslyn.Richards@oesc.state.ok.us

WOTC State Coordinators

STATE	CONTACT	ADDRESS	METHOD OF CONTACT
Oregon WOTC webpage	Celina Kirnberger	Oregon Employment Department WOTC Unit, Room 201 875 Union St NE Salem, OR 97311	Phone: 503-947-1670 Fax: 503-947-1524 OED_OREGON_WOTC@employment.oregon.gov
Pennsylvania WOTC webpage	Derrick A. Donnell	PA Department of Labor and Industry Bureau of Workforce Partnership Operations 651 Boas Street 12th Floor, Room 1200 Harrisburg, PA 17121	TEL: 717-772-3720 Email: ddonnell@pa.gov
Puerto Rico WOTC webpage	Ada M. Vega	Puerto Rico Department of Labor & Human Resources Bureau of Employment Security WOTC Unit, 4th Floor PO Box 195540 San Juan, PR 00919-5540	Phone: 787-625-3137 ext. 2315 or 2316 Fax: 787-945-7473 or 787-945-7471 advega@trabajo.pr.gov
Rhode Island WOTC webpage	Susan Biagioni	Rhode Island Department of Labor and Training 1511 Pontiac Avenue, Bldg 73-2 Cranston, RI 02920	Phone: 401-462-8723 Susan.biagioni@dlt.ri.gov Fax: (401) 462-8722
South Carolina WOTC webpage	Amy Hill	South Carolina Department of Employment and Workforce ATTN: WOTC Unit, Room 515 1550 Gadsden St Columbia, SC 29201	Phone: 803-737-3228 ahill@dew.sc.gov
South Dakota WOTC webpage	Taunya J. Charlton	South Dakota Department of Labor 420 South Roosevelt Street PO Box 4730 Aberdeen, SD 57401	Phone: 605-220-8383 Fax: 605-626-2228 Taunya.Charlton@state.sd.us
Tennessee WOTC webpage	Dawn Tawater	Employment Specialist, WOTC Tennessee Department of Labor & Workforce Development 220 French Landing Drive Nashville, TN 37243	Phone: 615-253-6576 Fax: 615-532-1612 Email: WOTC.info@tn.gov
Texas WOTC webpage	Russell Hunter	Board Support and Agency Administrated Programs Texas Workforce Commission 101 East 15th St., Room 202T Austin, TX 78778-0001	Phone: 512-305-9602 Fax: 512-524-9124
Utah WOTC webpage	Stacie Smith	Utah Department of Workforce Services 140 E 300 S Salt Lake City, UT 84111	Phone: 385-272-7798 Fax: 801-596-2274 stacielsmith@utah.gov

WOTC State Coordinators

STATE	CONTACT	ADDRESS	METHOD OF CONTACT
Vermont WOTC webpage	Gerard J. Miller IV	Workforce Development Division Vermont Department of Labor 5 Green Mountain Dr Montpelier, VT 05601	Phone: (802) 828-4240 Labor.WOTC@vermont.gov
Virgin Islands WOTC webpage	Charlene Hodge	Director of Workforce Development Services USVI Department of Labor 2353 Kroprindsens Gade St. Thomas VI 00802	Phone: 340-776-3700 Ext. 2099 Charlene.hodge@dol.vi.gov
Virginia WOTC webpage	Priscilla Skinner	Virginia Employment Commission 6606 W. Broad Street Suite 502, Room 507 Richmond, VA 23230 P. O. Box 26441 Richmond, VA 23261-6441	Phone: 804-786-4341 Fax: 804-225-3712 priscilla.skinner@vec.virginia.gov
Washington WOTC Webpage	Stephen Henry	Washington State Employment Security Department WOTC Administrative Unit PO Box 9046 Olympia, WA 98507-9046	Phone: 1-800-669-9271 (Toll Free) Email: stephen.henry@esd.wa.gov Office Group Email: ESDGPWOTC@ESD.WA.GOV
West Virginia WOTC webpage	Michael Crown	WorkForce West Virginia Building 3 Suite 400 1900 Kanawha Blvd E Charleston, WV 25305	Phone: 304-558-5050 Fax: 304-558-6446 WOTC@wv.gov
Wisconsin WOTC webpage	Jody Thomas	Wisconsin Department of Workforce Development Federal Tax Credit Office, Room G-100 201 E Washington Ave Madison, WI 53707-7972	Phone: 608-733-3931 Fax: 608-264-9682 jody.thomas@dwd.wisconsin.gov
Wyoming WOTC webpage	Robbin Solvang	Wyoming Department of Workforce Services Work Opportunity Tax Credit Program 5221 Yellowstone Rd Cheyenne, WY 82002	Phone: 307-777-8518 Email: dws-wotc@wyo.gov

Empowerment Zones

Urban

The following text reviews the areas that are designated empowerment zones. For the latest information about empowerment zone designations, go to www.irs.gov/form8850. Parts of the following urban areas were designated empowerment zones. You can find out if your business or an employee's residence is located within an urban empowerment zone by using the EZ/RC Address Locator at www.hud.gov/crlocator.

[Find an updated list here](#)

Baltimore, MD
Boston, MA
Chicago, IL
Cincinnati, OH
Cleveland, OH
Columbia, SC
Sumter, SC
Columbus, OH
Cumberland County, NJ

Detroit, MI
El Paso, TX
Fresno, CA
Gary/Hammond, IN
East Chicago, IN
Huntington, WV
Ironton, OH
Jacksonville, FL
Knoxville, TN

Camden, NJ
Pulaski County, AR
San Antonio, TX
Santa Ana, CA
St. Louis, MO
East St. Louis, IL
Syracuse, NY
Tucson, AZ
Yonkers, NY

Los Angeles, CA
Miami/Dade County, FL
Minneapolis, MN
New Haven, CT
New York, NY
Norfolk, VA
Portsmouth, VA
Oklahoma City, OK
Philadelphia, PA

Rural

Rural areas are the second category. Rural areas are designated empowerment zones, separated by certain areas. You can find out if your business or an employee's residence is located within a rural empowerment zone by using the EZ/RC Address Locator at www.hud.gov/crlocator.

- Aroostook County, ME (part of Aroostook County)
- Desert Communities, CA (part of Riverside County)
- Griggs-Steele, ND (part of Griggs County and all of Steele County)
- Kentucky Highlands, KY (part of Wayne County and all of Clinton and Jackson Counties)
- Mid-Delta, MS (parts of Bolivar, Holmes, Humphreys, Leflore, Sunflower, and Washington Counties)
- Middle Rio Grande FUTURO Communities, TX (parts of Dimmit, Maverick, Uvalde, and Zavala Counties)
- Oglala Sioux Tribe, SD (parts of Jackson and Bennett Counties and all of Shannon County)
- Rio Grande Valley, TX (parts of Cameron, Hidalgo, Starr, and Willacy Counties)
- Southernmost Illinois Delta, IL (parts of Alexander and Johnson Counties and all of Pulaski County)
- Southwest Georgia United, GA (part of Crisp County and all of Dooly County)



Empowerment Zones

Rural Renewal Counties

A rural renewal county is a county in a rural area that lost population during the 5-year periods 1990 through 1994 and 1995 through 1999. Rural renewal counties are listed below.

Alabama. Butler, Dallas, Macon, Perry, Sumter, and Wilcox.

Alaska. Aleutians West, Wrangell-Petersburg, and Yukon-Koyukuk.

Arkansas. Arkansas, Chicot, Clay, Desha, Jackson, Lafayette, Lee, Little River, Monroe, Nevada, Ouachita, Phillips, Union, and Woodruff.

Colorado. Cheyenne, Kiowa, and San Juan.

Georgia. Randolph and Stewart.

Illinois. Alexander, Edwards, Franklin, Gallatin, Greene, Hancock, Hardin, Jasper, Knox, McDonough, Montgomery, Pulaski, Randolph, Richland, Scott, Warren, Wayne, and White.

Indiana. Perry County.

Iowa. Adair, Adams, Appanoose, Audubon, Butler, Calhoun, Cass, Cherokee, Clay, Clayton, Emmet, Floyd, Franklin, Fremont, Hancock, Humboldt, Ida, Keokuk, Kossuth, Montgomery, Osceola, Palo Alto, Pocahontas, Poweshiek, Sac, Taylor, Union, Wayne, Winnebago, and Worth.

Kansas. Atchison, Barber, Barton, Brown, Clay, Cloud, Comanche, Decatur, Edwards, Elk, Ellsworth, Gove, Graham, Greeley, Greenwood, Harper, Hodgeman, Jewell, Kiowa, Labette, Lane, Lincoln, Marshall, Mitchell, Montgomery, Ness, Osborne, Phillips, Rawlins, Republic, Rooks, Rush, Russell, Scott, Sheridan, Sherman, Smith, Stafford, Trego, Wallace, Washington, Wichita, and Woodson.

Kentucky. Bell, Caldwell, Floyd, Harlan, Hickman, Leslie, Letcher, Pike, and Union.

Louisiana. Bienville, Claiborne, Franklin, Jackson, Morehouse, St. Mary, Tensas, Vernon, and Webster.

Maine. Aroostook and Piscataquis.

Michigan. Gogebic, Marquette, and Ontonagon.

Minnesota. Big Stone, Chippewa, Cottonwood, Faribault, Jackson, Kittson, Koochiching, Lac Qui Parle, Lincoln, Marshall, Martin, Murray, Norman, Pipestone, Red Lake, Redwood, Renville, Stevens, Traverse, Wilkin, and Yellow Medicine.

Mississippi. Adams, Coahoma, Humphreys, Montgomery, Quitman, Sharkey, Tallahatchie, and Washington.

Missouri. Atchison, Carroll, Chariton, Clark, Holt, Knox, Mississippi, New Madrid, Pemiscot, and Worth.

Montana. Carter, Daniels, Dawson, Deer Lodge, Fallon, Garfield, Hill, Liberty, McCone, Petroleum, Phillips, Powder River, Prairie, Richland, Roosevelt, Rosebud, Sheridan, Valley, and Wibaux.

Nebraska. Antelope, Banner, Boone, Box Butte, Boyd, Burt, Cedar, Chase, Deuel, Dundy, Fillmore, Franklin, Garden, Garfield, Greeley, Hayes, Hitchcock, Holt, Jefferson, Johnson, Logan, Nance, Nemaha, Nuckolls, Pawnee, Perkins, Red Willow, Richardson, Rock, Sheridan, Sherman, Thayer, Thomas, Valley, Webster, and Wheeler.

Nevada. Esmeralda, Lander, and Mineral.

New Hampshire. Coos County.

New Mexico. Harding and Quay.

New York. Clinton and Montgomery.

North Dakota. Adams, Barnes, Benson, Billings, Bottineau, Burke, Cavalier, Dickey, Divide, Dunn, Eddy, Emmons, Foster, Golden Valley, Grant, Griggs, Hettinger, Kidder, LaMoure, Logan, McHenry, McIntosh, McKenzie, McLean, Mercer, Mountrail, Nelson, Oliver, Pembina, Pierce, Ramsey, Ransom, Renville, Sargent, Sheridan, Slope, Stark, Steele, Stutsman, Towner, Trail, Walsh, Wells, and Williams.

Ohio. Crawford, Monroe, Paulding, Seneca, and Van Wert.

Oklahoma. Alfalfa, Beaver, Cimarron, Custer, Dewey, Ellis, Grant, Greer, Harmon, Harper, Kiowa, Major, Roger Mills, Seminole, Tillman, and Woodward.

Pennsylvania. Venango and Warren.

South Carolina. Marlboro County.

South Dakota. Aurora, Campbell, Clark, Day, Deuel, Douglas, Faulk, Grant, Gregory, Haakon, Hand, Harding, Hutchinson, Jones, Kingsbury, Marshall, McPherson, Miner, Perkins, Potter, Sanborn, Spink, Tripp, and Walworth.

Texas. Andrews, Bailey, Baylor, Borden, Briscoe, Brooks, Castro, Cochran, Coleman, Collingsworth, Cottle, Crane, Culberson, Deaf Smith, Dimmit, Eastland, Fisher, Floyd, Foard, Gray, Hall, Hardeman, Haskell, Hemphill, Hockley, Hutchinson, Kenedy, Kent, Knox, Lamb, Martin, McCulloch, Morris, Nolan, Oldham, Reagan, Reeves, Refugio, Roberts, Scurry, Stonewall, Terrell, Terry, Upton, Ward, Wheeler, Wilbarger, Winkler, Yoakum, and Zavala.

Virginia. Buchanan, Dickenson, Highland, and Lee, and the independent cities of Clifton Forge, Covington, Norton, and Staunton.

West Virginia. Calhoun, Gilmer, Logan, McDowell, Mercer, Mingo, Summers, Tucker, Webster, Wetzel, and Wyoming.

Wyoming. Carbon and Niobrara.

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Sources



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State One Stop Locator

www.careeronestop.org/LocalHelp

IRS 8850

<https://www.irs.gov/pub/irs-pdf/f8850.pdf>

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<https://www.dol.gov/agencies/eta/wotc>

IRS WOTC

<https://www.irs.gov/businesses/small-businesses-self-employed/work-opportunity-tax-credit>

IRS Notice 2021-43

https://www.irs.gov/irb/2021-35_IRB#NOT-2021-43