



# **Florida Department of Economic Opportunity**

## **Work Opportunity Tax Credit (WOTC)**

### **User's Guide to the Electronic WOTC Application Process (E-WOTC)**

Version 1.0

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## 1. Introduction

This document is intended to provide general information about Florida's new electronic Work Opportunity Tax Credit (WOTC) application process to employers in Florida. Section 3 includes information of interest to larger employers and their tax credit consultants who submit numerous WOTC applications on a regular basis.

## 2. General Questions

### 2.1 What is E-WOTC?

Florida's electronic WOTC ("E-WOTC") application process is a paperless alternative to the traditional WOTC application process which requires employers to mail original, signed copies of IRS Form 8850 and 9061 and supporting documentation to their State Workforce Agency. Florida's new E-WOTC process eliminates the need for paper documents to be mailed to and from the Department of Economic Opportunity (DEO).

### 2.2 Is it mandatory that I use E-WOTC?

No. Employers and consultants who wish to continue using the traditional application process may do so.

### 2.3 Who can use E-WOTC?

As of September 15, 2010, any business that employs workers in the State of Florida (or any tax credit consultant that holds power of attorney for an employer) may use the E-WOTC process, provided that they have requested and been approved for a website account.

### 2.4 How do I request a website account?

The website account request form is available at <https://wotc.floridajobs.org/profile.asp>. After completing the form you will be asked to print, sign, and return a security agreement before your account is approved. For more information, please contact Florida's WOTC Unit at (850) 921-3299 or [wotc@deo.myflorida.com](mailto:wotc@deo.myflorida.com). Once your account is approved, you may login to the website through the following link: <https://wotc.floridajobs.org>.

### 2.5 What technology is required to use E-WOTC?

In order to use the E-WOTC process you need access to the following:

- A computer that is connected to the Internet
- Microsoft Internet Explorer version 7 or above Web browser
- Adobe Reader version 7 or above (free download)
- Document scanning capability
- Document printing capability

## 2.6 How does electronic submission work?

To submit an electronic application, you simply input the information from the IRS Form 8850 and ETA Form 9061 into a form on our website. The unique username and password that you use to log into the website act as your electronic signature on the form. Once the form is submitted, you will be notified immediately on-screen whether your application met the minimum criteria for consideration. You will also receive an email confirming the status of your submission.

## 2.7 Do I have to keep my paperwork?

Yes. By electing to use the E-WOTC process, you agree to retain possession of all original, signed copies of the IRS Form 8850 and ETA Form 9061 as well as any required supporting documentation (you will be responsible for providing these documents to the IRS in the event of an audit). You will send nothing to DEO via US Mail. Likewise, you will not receive a copy of your determination letter via US Mail. Instead, you will monitor the status of your application(s) on our website and print your own determination letter(s).

## 2.8 What about supporting documentation?

When using the E-WOTC process, any supporting documentation that is required to prove the qualifications of an applicant for a specific target group must be scanned and uploaded to the WOTC Website. The original documents should remain in your possession. Do not mail any supporting documentation to DEO for applications that you have submitted electronically.

## 2.9 Does the 28-day rule apply?

Yes. You are responsible for ensuring that your application(s) are successfully submitted through the WOTC website within 28 days of the applicant's job start date. For electronic applications, the date of submission is considered the "postmarked" date. Any application submitted more than 28 calendar days from the job start date (excluding Sundays and holidays) will be denied. PLEASE NOTE: When the last day of the 28-calendar day period ends on a Saturday, Sunday or legal holiday, the next succeeding business day, which is not a Saturday, Sunday or legal holiday will be treated as the last day of the period.

## 2.10 Can my electronic application to be rejected?

Yes. Your application must include all required data and must meet the minimum criteria for at least one of the target groups applied for. Section 5 of this document lists required data elements and minimum acceptance criteria by target group. If your application is rejected because required data was missing, it is your responsibility to resubmit the application once you have obtained the missing information.

It is important to note that rejected applications are not considered "received" by DEO, and therefore do not "stop the clock" with regard to the 28-day rule.

## 2.11 How will I know when a determination has been made?

It will be your responsibility to monitor the status of your application(s) in the E-WOTC system. Once a determination has been made, you will be able to print the certification, pending or denial letter directly from the website.

## 3. Questions of Interest to Tax Credit Consultants

### 3.1 Can I submit multiple applications at once?

Larger employers and consultants who regularly submit multiple applications have the option to use our batch application upload feature. This feature allows your technology staff to transfer data from your applicant database to ours by uploading a data file. All of the rules outlined above pertaining to electronic applications apply. For more information, contact [WOTC\\_Support@deo.myflorida.com](mailto:WOTC_Support@deo.myflorida.com).

### 3.2 How often may I upload a batch file?

You may upload up to three batch files per day. Batch files we receive are processed three times daily, and only one batch file per account holder can be included in each process. A batch file uploaded before noon will be processed at 12:10PM that day. A batch file uploaded between 12:10PM and 5:59PM will be processed at 6:00PM. A batch file uploaded between 6:00PM and 9:29PM will be processed at 9:30PM. Upload results will be sent via email to the website contact immediately following processing (all times are Eastern Standard Time).

### 3.3 Is there a limit to the size of the batch file I can upload?

The comma-delimited text file should not exceed 475KB.

### 3.4 My upload results file indicates that some applications were not successfully submitted. What should I do?

An application can be rejected by the batch upload process for several reasons, the most common of which are discussed below. It is important to note that rejected applications are not considered "received" by DEO, and therefore do not "stop the clock" with regard to the 28-day rule. It is your responsibility to resolve the error, if applicable, and resubmit the application within 28-days of the job start date.

- ❖ **The data is improperly formatted.**
  - Refer to the batch file specification in Appendix A for proper data format.
- ❖ **Required data elements are missing.**
  - Refer to the batch file specification in Appendix A for required data elements.
- ❖ **The applicant does not meet minimum acceptance criteria for at least one of the target groups being applied for.**
  - Refer to Section 5 for minimum acceptance criteria.
- ❖ **The employer FEIN/applicant SSN combination already exists in our database.**

- This indicates that either the applicant was previously employed by the employer and therefore does not qualify for the tax credit; or, the current application has already been submitted.

### **3.5 My upload results indicate that an application was rejected because “Power of Attorney not found for this employer”. What should I do?**

This message indicates that the employer referenced on the application is new to our system, and that a Power of Attorney form has not been received and/or processed by our staff. In this case, please email a copy of your Power of Attorney form to [Shelia.Jones@deo.myflorida.com](mailto:Shelia.Jones@deo.myflorida.com). This will allow us to enter the employer into our system.

Once the employer has entered our system, the application may be included in your next batch upload. Please note that no application will be certified until the original POA form is received and processed by our office.

As always, if an application is in danger of missing the 28-day deadline, the safest course of action is to send it by mail.

### **3.6 My company already uses the batch upload feature. Can we continue to mail in the applications we upload?**

No. As of September 15th, 2010, all applications received by electronic means (whether by batch or through the online form) must use the E-WOTC process.

### **3.7 What should I do if the computer system is down?**

In the event of a system outage (on the part of either party), if none of the applications you planned to submit are in danger of missing the 28-day deadline, simply wait until the next batch upload window (see 3.2). If you have applications that need to receive a postmark immediately, please remove them from the batch file and send them to DEO by mail.

### **3.8 So I can still send applications via US Mail if I need to?**

Yes. However, it is important that an application be sent *either* electronically *or* by mail, but not both. Why is this important?

By default, DEO takes ownership of the original forms for any application that is received by mail. Also by default, the consultant “owns” and retains the original forms for any application that is submitted electronically. To avoid confusion with regard to form ownership, it is important that applications mailed to DEO are not included in a batch file or submitted electronically through the online form.

## 4. Legal Terms and Conditions for E-WOTC

Based on guidelines provided in Internal Revenue Service (IRS) Bulletin No. 2002–17, DEO requires an employer or consultant to attest to the following Terms and Conditions prior to submitting an electronic WOTC application:

USE OF FLORIDA'S ELECTRONIC WOTC APPLICATION PROCESS REQUIRES YOUR AGREEMENT WITH THE FOLLOWING TERMS AND CONDITIONS. IF YOU ARE UNABLE TO CERTIFY OR AGREE, AS APPLICABLE, TO EACH OF THESE TERMS, YOU MUST INSTEAD COMPLY WITH THE TERMS APPLICABLE TO MAILING PAPER APPLICATIONS TO THE FLORIDA WOTC UNIT.

- (1) I CERTIFY THAT EACH ELECTRONIC CERTIFICATION REQUEST I AM ABOUT TO SUBMIT IS DOCUMENTED WITH AN ORIGINAL, SIGNED IRS FORM 8850 AND ETA FORM 9061.
- (2) I AGREE TO BE RESPONSIBLE FOR RETAINING EACH ORIGINAL, SIGNED IRS 8850 AND ETA 9061 FORM I SUBMIT AND FOR PROVIDING THE APPLICABLE FORM TO THE INTERNAL REVENUE SERVICE IN THE CASE OF AN AUDIT.
- (3) I AGREE TO UPLOAD ANY REQUIRED SUPPORTING DOCUMENTATION TO THIS WEBSITE.
- (4) I AGREE TO MONITOR THE STATUS OF THESE CERTIFICATION REQUESTS ON THIS WEBSITE.
- (5) I UNDERSTAND THAT I WILL BE RESPONSIBLE FOR PRINTING MY OWN DETERMINATION LETTER FOR EACH CERTIFICATION REQUEST I SUBMIT THROUGH THIS WEBSITE.
- (6) I UNDERSTAND THAT MY UNIQUE LOGIN ID AND PASSWORD CONSTITUTES MY ELECTRONIC SIGNATURE ON EACH CERTIFICATION REQUEST I SUBMIT THROUGH THIS WEBSITE; I ALSO UNDERSTAND THAT I AM REQUIRED TO MAKE THE DECLARATION CONTAINED IN THE PERJURY STATEMENT ON IRS FORM 8850 AND THAT BY SUBMITTING THESE CERTIFICATION REQUESTS AS A BATCH FILE, I AM MAKING THAT DECLARATION FOR EACH CERTIFICATION REQUEST I SUBMIT.

## **5. Target Group Minimum Acceptance Criteria**

### **5.1 Required Application Data Elements**

- 5.1.1 Employer FEIN
- 5.1.2 Applicant first and last name
- 5.1.3 Applicant social security number
- 5.1.4 Applicant street address, city and state
- 5.1.5 Indicator of previous employment
- 5.1.6 Target group(s) applied for
- 5.1.7 Date hired
- 5.1.8 Job start date
- 5.1.9 Hourly wage
- 5.1.10 Position
- 5.1.11 Occupational Group
- 5.1.12 Date of Birth is required for Food Stamps, High Risk Youth, Summer Youth, Disconnected Youth and DCR.

### **5.2 Food Stamps**

- 5.2.1 Employee must be greater than or equal to 18 years old AND less than 25 years old on the 'Date Hired' if the 'Date Hired' is prior to 1/1/2007.
- 5.2.2 Employee must be greater than or equal to 18 years old and less than 40 years old on the 'Date Hired' if the 'Date Hired' is on or after 1/1/2007.

### **5.3 High Risk**

- 5.3.1 Employee must be greater than or equal to 18 years old AND less than 25 years old on the 'Date Hired' and the 'Job Start Date' is < 5/26/2007.

### **5.4 Summer Youth (*Expired on January 1, 2017*)**

- 5.4.1 Employee must be greater than or equal to 16 years old AND less than 18 years old on the 'Date Hired' and the 'Job Start Date' is between May 1st and September 15th.

**5.5 Designated Community Resident (*Expired on January 1, 2017*)**

5.5.1 Employee must be greater than or equal to 18 years old AND less than 40 years old on the 'Date Hired' and the 'Job Start Date' is  $\geq$  5/26/2007.

**5.6 Unemployed Veteran**

5.6.1 'Job Start Date' must be  $\geq$  1/01/2009.

**5.7 Disabled Veteran**

5.7.1 'Job Start Date' must be  $\geq$  5/26/2007.