

## Work Opportunity Tax Credit

The Work Opportunity Tax Credit (WOTC) is a federal tax credit available to employers who hire individuals from eligible target groups with a significant barrier to employment.

The target groups include:

- Veterans
- TANF (Welfare) Recipients
- SNAP (Food Stamp) Recipients
- Designated Rural Renewal Counties
- Vocational Rehabilitation Referrals
- Ex-Felons
- SSI recipients
- Qualified Long-Term Unemployment Recipients

Employers can register for an account at [IowaWORKS.gov](http://IowaWORKS.gov) to file the required forms electronically.

Visit [www.doleta.gov/business/incentives/opptax/](http://www.doleta.gov/business/incentives/opptax/) for additional WOTC information.

Email [wotc.coordinator@iwd.iowa.gov](mailto:wotc.coordinator@iwd.iowa.gov) with any additional questions.

70-0041 (11/20)

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