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## SUMMER YOUTH WORK OPPORTUNITY TAX CREDITS

This summer, if you hire individuals who are ages 16-17 and a resident of Crawford or Seneca Counties (considered designated rural renewal counties) you may qualify for up to a \$1,200 tax credit on the first \$3,000 of wages paid.

A qualified summer youth employee is an individual who meets the following requirements:

- Is age 16 through 17 on the hire date and
- Is a resident of Crawford or Seneca County and
- Has not been employed by the same employer prior to the 90-day summer period of May 1 and September 15.

### *What are the certification requirements for these credits?*

You must meet one of two requirements:

- 1) On or before the day an individual begins work, the employer has received a certification from state employment agency that the employee is a member of a targeted group, or
- 2) On or before the day an individual is offered employment with the employer, a pre-screening notice is completed by the employer with respect to such individual, and not later than the 28<sup>th</sup> day after the individual begins work for the employer, the employer submits such notice, signed by the employer and the individual under penalties of perjury, to the designated state agency as part of a written request for certification.
  - a. IRS Form 8850, Pre-Screening Notice and Certification Request for Work Opportunity Credit may be used for this purpose
  - b. ETA Form 9061 from the Department of Labor is required by the Department of Job and Family Services for Ohio purposes

## Observation

IRS Form 8850 and ETA Form 9061 **must be signed by the employee on or before the day the job offer is made.** These forms may be downloaded from our website [www.mizickmiller.com](http://www.mizickmiller.com). If you fail to fill out the proper paperwork before you offer employment to an individual, **you will lose** this valuable credit. We suggest that these forms are incorporated into your new hire process to insure you do not miss future tax credits opportunities.

For more information, visit the website of the Ohio Department of Job and Family Services at <http://jfs.ohio.gov/wotc/participate.stm> for specific instructions on how to participate in the program.

As always, we thank you for allowing MizickMiller to serve as your accounting and financial information professionals.

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