



Finance Department

## Tacoma Work Opportunity Tax Credit Supplemental Information Sheet and Checklist

The Tacoma Work Opportunity Tax Credit (WOTC) is a five-year tax incentive targeted at encouraging employers to add new employment positions to their workforce and to hire individuals with a disability identified as a vocational rehabilitation referral for the Federal Work Opportunity Tax Credit (WOTC). More information can be found at [tacoma.gov](http://tacoma.gov) under Tacoma Municipal Code Chapter 6A.30.067.

**SUBMIT A SEPARATE SHEET FOR EACH NEW POSITION TO TAXINFO@TACOMA.GOV**

Please review the list below to ensure that the new position will:

- Be located at a permanent business inside the city limits of Tacoma
- Pay at least the current year's Washington State minimum wage
- Be filled with a person that meets the vocational rehabilitation referral qualifications for a Federal WOTC
- Be filled for at least four subsequent calendar years after the date of hire
- Have associated records that show growth in the company's employment base in Tacoma and Federal WOTC certification

Contract Account # \_\_\_\_\_

WA State UBI # \_\_\_\_\_

Name of Business \_\_\_\_\_

Date new position filled: \_\_\_\_\_

Position Job Title: \_\_\_\_\_

Hourly Rate Paid: \_\_\_\_\_

### Important to Know

- The credit must be used within 365 days of filling the new position
- The credit is not refundable and cannot be carried back or forward between years
- A credit is available for five calendar years; positions created after June 30<sup>th</sup> qualify for half of the eligible credit the first calendar year

Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

Tax & License Division

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