

Achieve with us.®

Hiring Made Simple!

**Learn how employing people with
intellectual and developmental disabilities will
improve your bottom line!**

Dear Employer:

Thank you for taking the time to learn about The Arc New London County's Employment Transition Center. Your commitment to people with intellectual and developmental disabilities in your community makes putting people to work possible.

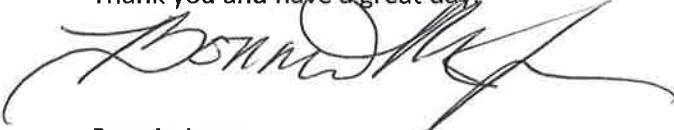
This packet contains information to help you choose the most cost-effective employee package for your company. The Arc New London County works hard to make hiring people with intellectual and developmental disabilities as easy and seamless as possible.

This packet contains:

- The Arc NLC Agency Brochure and current newsletter
- The Employment Transition Center (ETC) brochure for Employers
- Employee Highlights
- Fields of Employment at The Arc New London County
- STEP UP (Subsidized Training and Employment Program) fact sheet
- Hiring at-a-glance
- Federal and State Tax Incentives for Hiring People with Disabilities
- IRS Forms**
- 5884: Work Opportunity Credit
- 8826: Disabled Access Credit
- 8850: pre-Screening Notice and certification Request for the Work Opportunity Credit

Please contact me if you have any questions or would like to learn more about how hiring people with intellectual and developmental disabilities will improve your bottom line.

Thank you and have a great day,



Bonnie Jones
Director of Employment Services
Ph: 860-449-1529 x 301
bjones@thearcnlc.org



Hiring Made Simple!

*Partner with The Arc New London County
to Hire Qualified Employees Today!*



Did You Know . . .

The Thomas J. Sullivan Employment Transition Center (ETC), located at 52 Sacred Heart Drive in Groton, provides employment and vocational preparation for 97 people with intellectual and developmental disabilities age 16 and older. ETC supports young people and adults through Group Supported Employment, Individual Supported Employment, School to Work Transition and Day programs.

Straightforward, “no hidden costs” employment packages

The Arc tailors an employment package to meet the specific needs of your company.

Working Job Coach

Each team is paired with a working job coach to provide onsite training, support and employee management.

No Contract

Hire only the number of employees you need, when you need them.

Tax Credits and Incentives

There are significant tax credits and incentives for which you may be eligible by hiring people with intellectual and developmental disabilities.

No Overhead

The Arc takes care of Worker's Compensation, Payroll Services, training costs and transportation for employees

Free Advertisement

The Arc will advertise your company in newsletters, social media, press releases, and our Annual Report.

For more information on how your business can benefit from hiring employees with intellectual and developmental disabilities, contact:

Bonnie Jones, Director of Employment Services

T: 860-449-1529x301

E: bjones@thearcnlc.org

TheArcNLC.org



Employment opportunities in both Group-Supported and Individual-Supported Employment, combined with cutting-edge projects and micro-businesses, generate employment opportunities in the following fields:

- ★ Culinary Arts
- ★ Aquaculture
- ★ Retail
- ★ Horticulture
- ★ Maintenance
- ★ Landscaping

Our Employment Partners in Southeastern Connecticut

The Arc NLC is proud to partner with employers committed to Real Work for Real Pay at minimum wage or higher.

- ♦ CW Resources
- ♦ Computer Science Corporation
- ♦ Fleet Reserve
- ♦ Gemma Moran Food Bank
- ♦ Groton Municipal Credit Union
- ♦ Groton Senior Center
- ♦ Mohegan Sun
- ♦ Panera Bread
- ♦ United Community & Family Services
- ♦ ShopRite
- ♦ Stop & Shop
- ♦ St. Vincent de Paul
- ♦ TVCCA
- ♦ Waterford Community Center



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T: 860-449-1529x301

E: bjones@thearcnlc.org

TheArcNLC.org



The Arc New London County
125 Sachem Street
Norwich, CT 06360
T 860.889.4435
F 860.889.4662
TheArcNLC.org

New London County

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Kathleen Stauffer, Chief Executive Officer
Bonnie Jones, Director of Employment Services

Employment Opportunities at The Arc New London County

Located in Groton, Connecticut, the Employment Transition Center (ETC) provides employment and vocational preparation for people with intellectual and developmental disabilities age 16 and over. **ETC serves as a catalyst for men and women with intellectual and developmental disabilities to become productive, equal, and valuable members of society by providing opportunities to learn, work and participate in the community as independently as possible, in ways that serve personal goals and demonstrate measurable contributions to society.** This philosophy is driven by the firm conviction that all people can achieve their dreams of working in the field they desire.

Program Snapshot

- 63 Group Supported Employment (GSE) participants are employed at an average of 15 hours per week
- 6 Individual Supported Employment (ISE) participants are employed at an average of 15-20 hours per week
- 9 out of 11 students in the School to Work Transition (SWT) program are employed at an average of 15-20 hours per week
- All employed participants earn **at least** Connecticut minimum wage of \$10.10 per hour

Traditional employment opportunities in both group supported and individual supported employment, combined with cutting edge projects and micro-businesses designed by staff and participants, generate training and employment opportunities in the following fields:

- **Culinary Arts:** ETC offers a state-of-the-art culinary program in which participants create a variety of foods available for purchase in the General Store, Farm Stand and Bakery as well as through the online catering menu. The Bakery's specialty item, the "Classic Crunch" chocolate chip cookie, is now on the shelves of a regional grocery store.
- **Retail:** in addition to community employment at retail outlets including Goodwill, UCFS, Waterford Community Center, Groton Senior Center, participants work in the General Store and Bakery to learn retail skills such as using a cash register, restocking merchandise, making change and interacting with customers.
- **Maintenance:** In venues of all sizes including the Mohegan Sun Casino, U.S. Sub Base, AVCRAD, Johnson Controls located at CSC, and the Arc's mobile cleaning crews. These cleaning crews tackle maintenance responsibilities such as bathrooms, floors, windows and other hard surfaces.

- **Aquaculture:** Participants working with the aquaponics project are responsible for caring for the system including plant and fish care, cleaning the tank, and checking for the correct ph levels in the water.
- **Horticulture:** Participants learn how to cultivate and grow vegetables in both a hydroponic and aquaponic environment. They identify when vegetables are ready to be harvested and what new recipes they can try using the veggies. They also sell the produce at The Arc's successful Farm Stand.
- **Landscaping:** The Arc's Lawn crew gains experience using a wide variety of mowers, saws and hand tools and conducts mowing, pruning, yard maintenance, fall cleanup, etc. at the Arc's offices and residential homes as well as properties of business and individual private clients.

The Arc's Business Development Ambassadors

The Arc has teamed up with two local retired businessmen serving as volunteer community liaisons to utilize their business contacts to create new job opportunities for people with intellectual and developmental disabilities. The Arc has put together a portfolio of outreach materials for these Development Ambassadors to present, highlighting cost saving measures, tax incentives, and success stories of participants, to educate local companies about the benefits of partnering with The Arc to hire competent, well trained people. **Through this increased effort to engage new companies, the Employment Transition Center continues to employ 90 - 100% of its participants.**

Two New Projects at The Arc New London County

The Employment Transition Center's **aquaponics facility** is an innovative way to provide people with intellectual and developmental disabilities with employment training opportunities, healthy food options, and pesticide-free, locally grown produce to share with the community. **People participating in the implementation of this microbusiness learn specialized skills that make them stand out from the average worker and thus increase their marketability in the community.** The estimated 10 job training opportunities for people with intellectual and developmental disabilities include caring for the system and the greenhouse, food preparation, and retail sales at The Arc General Store and Farm Stand. In addition to education and job training, the Aquaponics provides fresh produce at a drastically reduced cost to The Arc's 64 residential home and supported living residents throughout New London County.

A generous grant from a local bank helped The Arc New London County create the Snack Café cart, in which young people sell the baked goods created in the culinary program at the Employment Transition Center. **The Snack Café cart, which operates at different locations throughout the month, offers participants the opportunity to gain professional experience that ensures success when they transition to employment outside the agency.** Every step in the process of selling snacks to the community is a learning experience for the people involved, and an opportunity to build the employment skills needed to become independent adults. **People learn how to interact with customers, handle money and manage a retail enterprise.** The success of the Snack Café has led to new partnerships with other local agencies to create similar models at their locations. For participants, it provides a venue for training with the satisfaction of a day's hard work.

The Thomas J. Sullivan

Employment Transition

Employee Highlights



Meet Jordan

Meet Jordan

Jordan's been working 20 hours a week at CSC (Computer Services Corporation) in Norwich as a Sanitation Specialist. He began at CSC in 2014 as part of ETC's group supported employment in a 4-person crew cleaning the bathrooms and floors in the public areas. Due to his exceptional work ethic and ability to learn new tasks quickly, he was soon given added responsibilities and now cleans and vacuums the employee office area. He appreciates the confidence people have in him and has built several good relationships at the company. Since working at CSC he's developed an interest in computers and would love to someday study for a career in IT. Jordan's job coach is available to help him communicate with his supervisors if he needs to, but he mostly figures things out independently and successfully addresses issues on his own.



Meet Herbie

Herbie is a proud Stop & Shop employee. He'd been living with a roommate and working at McDonalds for the past 10 years. Although he liked the work there, he knew he needed more hours and better benefits so he could live on his own and start saving money. When asked why he made the switch to Stop & Shop, he didn't hesitate: 24 hours a week, more vacation, and in a few months he'll be eligible for their 401k plan, which he plans on taking full advantage of. His job coach checks in on him twice a week but these days it's just mainly for support; Herbie deals directly with his supervisor and absolutely loves his work as a porter. He's in charge of cleaning the aisles in the store and using the cardboard compactor to prepare all the boxes for recycling. When you see him in the store he's usually smiling.

"I love working here, and I appreciate the extra hours. My supervisor and co-workers are great!"

Achieve with us.[®]

Meet the CW Crew

This 3-member crew is employed by C W Resources, a sub-contractor of the U.S. Sub Base. With the job coach, who works side by side with the crew, this tight knit team performs **maintenance tasks including mopping, vacuuming, cleaning bathrooms and other hard surface cleaning.** The job coach also provides ongoing training on safety skills and use and safe handling of chemicals. Each crew member has an individual plan in which they set goals for themselves around safety and learning new tasks. The job coach communicates with the supervisor and provides additional skill-based training for the crew when a new responsibility is added to their workload. Though they work as a team, each member of the crew brings individual strengths and abilities to the job to get the tasks completed efficiently and professionally.



"The work the cleaning crew does is fantastic! They are cheerful and willing to do the job right. I would love to have them here more often." Ron Johnson, Maintenance Supervisor, Fleet Motor Services



Meet the Lawn Crew

The Employment Transition Center lawn crew is a micro-business in a field of high demand. The five-member crew, plus a working job coach, are trained to use all types of lawn care tools and machinery. They can tackle a multitude of **outdoor maintenance projects including weeding, pruning, mulching, debris removal, lawn mowing, tree work, grass patching, and spring and fall cleanup.** The lawn crew accepts one-time as well as weekly jobs, and works five hours a day, four days a week. They'll be expanding to two teams to meet the demand of interested trainees and requests from both private homeowners and community organizations.

"The crew does an excellent job, and they're really friendly. They've given our building great 'curb appeal.' The job coach is awesome. There's no landscape project this crew can't handle."

—Jack Hinds, Warehouse Liaison, Gemma Moran United Way/Labor Food Center

Support our Fine Community Partners

Current Employment and Placement Sites

- Shop Rite – New London
- Stop & Shop – Waterford
- Stop & Shop – Groton
- CSC – Computer Sciences Corporation
- Gemma E Moran United Way Food Center
- Mohegan Sun
- The US Naval Submarine Base
- The 1109th Aviation and Repair Depot (AVCRAD)
- Norwich Fish & Game Club
- Foxwoods Resort Casino

Training/Assessment Sites

- Groton Senior Center
- United Community & Family Services – Norwich
- Waterford Community Center

Student-specific Training Sites

- Advantage Gym
- Groton Municipal Federal Credit Union
- Goodwill

Day Service Volunteer Sites

- Thames Valley Council for Community Action, Inc. (TVCCA) – Norwich
- St. Vincent de Paul Place – Norwich Soup Kitchen & Food Pantry
- Panera Bread



Find Out More

Call 860.449.1529

TheArcNLC.org

Thomas J. Sullivan
Employment Transition Center
52 Sacred Heart Drive
Groton, CT 06340
T: 860.449.1529 x301
E: bjones@thearcnlc.org

Achieve with us.®

125 Sachem Street
Norwich, CT 06360
T: 860.889.4435
E: info@thearcnlc.org

TheArcNLC.org

In today's workforce,
TALENT MATTERS.
Let us help you meet your hiring needs!



Discover Talent Central

The Arc New London County is a nonprofit organization celebrating **over 64 years of service to children and adults with intellectual and developmental disabilities (I/DD).**



We offer a variety of residential, day-service, employment training and transition, in-home, and recreational/social programs serving more than 1,000 people and families annually.

The **Employment Transition Center (ETC)**, located in Groton, supports 72 adults and 12 students in group and individual **Supported Employment Placements**.

ETC's **School-to-Work Transition** program provides training for youth preparing to enter the workforce.

ETC teaches people to be reliable, productive and valued employees in every business field.



Thomas J. Sullivan
Employment Transition Center

Let Us Partner with Your Business . . .

The Arc NLC helps people with I/DD succeed in competitive employment. We work with your business to create a custom coaching plan that ensures mutual success.

- **FULL SERVICE.** The Arc staff assists with **all aspects of a person's employment**, from application and interview through vocational assessment and hands-on job trials.
- **FULL SATISFACTION.** **Job Coaches work with employees and businesses to customize assessments and job supports and assignments that ensure positive outcomes.** Ongoing support is provided as needed to ensure long-term satisfaction — and productivity! — for employers and employees.
- **CUTTING EDGE.** The Arc's **innovative projects and micro-businesses** — often showcased by local media for creativity and success — offer job-seekers the kind of **real world training** that results in the development of skills and knowledge critical for success in a wide range of business sectors:

<input checked="" type="checkbox"/> Culinary Arts	<input checked="" type="checkbox"/> Aquaculture	<input checked="" type="checkbox"/> Horticulture/crop production and sales
<input checked="" type="checkbox"/> Retail	<input checked="" type="checkbox"/> Cleaning	<input checked="" type="checkbox"/> Customer Service
<input checked="" type="checkbox"/> Maintenance	<input checked="" type="checkbox"/> Landscaping	
- **INCENTIVES.** Ask our Employment Center team about **tax credits** and incentives that will benefit you when you hire people with I/DD.

Federal and State Tax Incentives For Hiring People with Disabilities

Architectural and transportation barrier removal expenses:

The IRS allows a deduction up to \$15,000 per year for "qualified architectural and transportation barrier removal expenses." Expenditures to make a facility or public transportation vehicle owned or leased in connection with a trade or business more accessible to, and usable by, individuals who are handicapped or elderly are eligible for the deduction. The definition of a "handicapped individual" is similar to the ADA definition of an "individual with a disability." To be eligible for this deduction, modifications must meet the requirements of standards established by IRS regulations implementing section 190.

Targeted job tax credit:

Employers are eligible to receive a tax credit up to 40 percent of the first \$6,000 of first-year wages of a new employee with a disability who is referred by state or local vocational rehabilitation agencies, a State Commission on the Blind, or the U.S. Department of Veterans Affairs, and certified by a State Employment Service. There is no credit after the first year of employment. For an employer to qualify for the credit, a worker must have been employed for at least 90 days or have completed at least 120 hours of work for the employer.

The Work Opportunity Tax Credit (WOTC)

The Work Opportunity Tax Credit (WOTC) Program is a winning opportunity for businesses to solve key workforce shortages and reduce hiring costs by using the credit for new employees with disabilities. It provides eligible employers with a tax credit up to 40 percent of the first \$6,000 of first-year wages of a new employee if the employee is part of a "targeted group." An employee with a disability is one of the targeted groups for the Work Opportunity Credit, provided the appropriate government agencies have certified the employee as disabled. The credit is available to the employer once the employee has worked for at least 120 hours or 90 days. Employers claim the credit on IRS Form 5884.

ADA small business Tax Credit:

Businesses with 30 or fewer employees or \$1,000,000 or less per year in total revenue can receive a tax credit for the cost of accommodations provided to an employee (or customer) with a disability. This credit covers 50% of eligible expenditures up to \$10,250 (maximum credit per year of \$5000). For additional information, contact the Internal Revenue Service.

Welfare to Work Tax Credit:

If a person with a disability is a recipient of Temporary Aid to Needy Families (TANF) at the time of hire; the employer can receive a federal tax credit for up \$8,500 per individual hired.

For more information on any of these incentives, please contact the Work Opportunity Tax Credit Unit at the Connecticut Department of Labor at (860) 263-6060, the New London IRS office at (860) 439-7963, or your tax preparer.

Step Up is Putting People Back to Work!

Connecticut's Subsidized Training and Employment Program (Step Up) provides wage and training subsidies to employers that hire an unemployed jobseeker. The program, administered by the CT Department of Labor and the state's five Workforce Investment Boards, helps small businesses hire employees and expand their workforce.

Step Up features two types of hiring incentives: 1). A wage subsidy, which helps pay a new employee's salary (up to \$12,000) for the first six months of employment and 2). A training grant that provides employers up to \$12,500 over 180-day period to train a new employee.

Step Up also includes an Unemployed Armed Forces Member Subsidized Training and Employment Program to help former military personnel find new employment. It is similar to the wage subsidy program, but open to any company, regardless of size.

Employers are praising Step Up for its ease – the application process is quick, requiring companies to complete only a few pieces of paper.

Step Up features two types of hiring incentives: A scaled, six-month Wage Subsidy and a Small Manufacturing training grant. The wage subsidy, which helps pay a new employee's salary for the first six months of employment, provides employers with up to \$20 per hour, for a maximum of \$12,000 over a 180-day period. This program has guidelines regarding the employee's residence or income. Your local Step Up coordinator can assist you with these guidelines.

The training grant provides manufacturing employers with up to \$12,500 over a six-month period and is used for on-site training of a new employee. There are no guidelines regarding the employee's residence or income, but he or she must be unemployed at the time of hire.

For information about Step Up, please contact your regional Step Up Coordinator (found in accompanying literature).



SUBSIDIZED TRAINING AND EMPLOYMENT PROGRAM

Promote job creation and worker opportunity for Connecticut small businesses and unemployed workers

The Subsidized Training and Employment Program (Step Up) is an initiative of the Connecticut Department of Labor and the state's five Workforce Investment Boards. Step Up offers two programs: the **Wage Subsidy Program** and the **Small Manufacturer Training Grant Program**. Each program offers employer incentives to hire new employees and create jobs.

Eligible companies, defined as a small business, or manufacturer with not more than 100 employees, can apply for one program for each new hire – an employer cannot use multiple programs for one new hire.

The program was expanded in June 2012 to include the **Unemployed Armed Forces Member Subsidized Training and Employment Program**. This program, similar to the Wage Subsidy program, is available to eligible employers of any size that hire an unemployed veteran (see reverse for qualifying details).

Subsidized Training and Employment Program Eligibility

Worker Eligibility:

- Unemployed prior to hire
- Resident of municipality that has an unemployment rate equal to or higher than the state rate as of September 1, 2011, or resides in a town with a population of 80,000 or more
- Adjusted family income equal to or less than 250% of the federal poverty level
- New hire can not be defined as a person employed on a temporary or seasonal basis by a retailer

Employer Eligibility:

- Small business or manufacturer with not more than 100 full-time workers (no size limit under the Unemployed Armed Forces Member Subsidized Training and Employment Program)
- Business has been registered to conduct business for at least 12 months and must be in good standing with the payment of state and local taxes

Subsidized Wage Program Incentives

A wage subsidy for new hires (up to \$20 per hour and can be reimbursed up to \$12,000 – excludes benefits) is provided over a 180 day period

Month 1 – 100%
Month 4 – 50%

Month 2 – 75%
Month 5 – 50%

Month 3 – 75%
Month 6 – 25%

www.StepCT.com



Small Manufacturer Training Grant Program Eligibility

Worker Eligibility:

- Unemployed prior to hire

Employer Eligibility:

- Small manufacturer with not more than 100 full-time workers
- Business has been registered to conduct business for at least 12 months and must be in good standing with the payment of state and local taxes
- Training must take place at the business site

Small Manufacturer Training Grant Program Incentives

Training grants up to \$12,500 for new hire for six months. Training must be held on-site and grant can also be used to subsidize wages; cannot exceed salary

Month 1 - up to \$2,500	Month 2 - up to \$2,400	Month 3 - up to \$2,200
Month 4 - up to \$2,000	Month 5 - up to \$1,800	Month 6 - up to \$1,600

Veterans that qualify for the Unemployed Armed Forces Member Step Up:

Veterans must have been a member of the Armed Forces or any reserve component of these armed forces, or a state National Guard; and honorably discharged after serving at least 90 days of service, or earlier if the individual was separated from service due to a service-connected disability.

For information about Step Up, please contact your regional coordinator

Region	Step Up Coordinator	Step Up for Vets Coordinator
Eastern - Area includes: Groton, Killingly, New London, Norwich, Windham	Linda Riquier LRiquier@qvcc.edu (860) 786-6281	Linda Riquier LRiquier@qvcc.edu (860) 786-6281
North Central - Area includes: Bloomfield, Bristol, Hartford, East Hartford, New Britain	Monica Cox mcox@capitalworkforce.org (860) 899-3457	Monica Cox mcox@capitalworkforce.org (860) 899-3457
Northwest - Area includes: Danbury, Kent, Naugatuck, Torrington, Waterbury	Jamie Bergmiller jamie.bergmiller@nrwib.org (203) 574-6971 ext 448	Steve Gray Steve.gray@nrwib.org (203) 574-6971 ext 464
South Central - Area includes: Hamden, Meriden, Middletown, New Haven, Old Saybrook, Wallingford	Barbara Wilkes bwilkes@workforcealliance.biz (203) 624-1493 ext 227	Barbara Wilkes bwilkes@workforcealliance.biz (203) 624-1493 ext 227
Southwest - Area includes: Bridgeport, Norwalk, Stamford, Stratford, Valley	Carmen A. Nieves CNieves@workplace.org (203) 610-8478	Carmen A. Nieves CNieves@workplace.org (203) 610-8478

Work Opportunity Credit

► Attach to your tax return.
 ► Information about Form 5884 and its instructions is at www.irs.gov/form5884.

OMB No. 1545-0219

2012
 Attachment
 Sequence No. 77

Name(s) shown on return

Identifying number

- | | | |
|----|--|--|
| 1 | Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group. | |
| 1a | a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . \$ × 25% (.25) | |
| 1b | b Qualified first-year wages of employees who worked for you at least 400 hours \$ × 40% (.40) | |
| 1c | c Qualified second-year wages of employees certified as long-term family assistance recipients \$ × 50% (.50) | |
| 2 | 2 Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages | |
| 3 | 3 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts | |
| 4 | 4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4b | |
| 5 | 5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | |
| 6 | 6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b | |

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 5884 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form5884.

What's New

- The work opportunity credit was extended to cover employees not certified as qualified veterans who begin work after 2011 and before 2014 and employees certified as qualified veterans who begin work after 2012 and before 2014.
- Empowerment zone designations were extended to cover 2012 and 2013. This extension may allow employers to use certain wages paid to summer youth employees and designated community residents for services performed in 2012 and 2013 to figure the credit. See *Qualified Wages* for details.

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first- or second-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone or rural renewal county to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

Taxpayers, other than partnerships, S corporations, cooperatives, estates, or trusts, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

How To Claim the Credit

You must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a member of a targeted group. You must receive the certification by the day the individual begins work or complete Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit, on or before the day you offer the individual a job.

If you complete Form 8850, it must be signed by you and the individual and submitted to the SESA by the 28th calendar day after the individual begins work. If the SESA denies the request, it will provide a written explanation of the reason for denial. If a certification is revoked because it was based on false information provided by the worker, wages paid or incurred after the date you receive the notice of revocation do not qualify for the credit.

Targeted group employee. An employee is a member of a targeted group if he or she is a:

- Long-term family assistance recipient,

- Qualified recipient of Temporary Assistance for Needy Families (TANF),
- Qualified veteran,
- Qualified ex-felon,
- Designated community resident,
- Vocational rehabilitation referral,
- Summer youth employee,
- SNAP recipient, or
- SSI recipient.

See the Instructions for Form 8850 and section 51(d) for details and restrictions.

Qualified Wages

Wages qualifying for the credit generally have the same meaning as wages subject to the Federal Unemployment Tax Act (FUTA). If the work performed by any employee during more than half of any pay period qualifies under FUTA as agricultural labor, that employee's wages subject to social security and Medicare taxes are qualified wages. For a special rule that applies to railroad employees, see section 51(h)(1)(B). Qualified wages for any employee must be reduced by the amount of any work supplementation payments you received under the Social Security Act for the employee.

The amount of qualified wages for any employee is zero if:

- The employee did not work for you for at least 120 hours,
- The employee worked for you previously,
- The employee is your dependent,
- The employee is related to you (see section 51(i)(1)), or
- 50% or less of the wages the employee received from you were for working in your trade or business.

Qualified wages **do not** include:

- Wages paid to or incurred for any employee during any period for which you received payment for the employee from a federally funded on-the-job training program;
- Wages paid to or incurred for a summer youth employee for services performed while the employee lived outside an empowerment zone;
- Wages paid to or incurred for a designated community resident for services performed while the employee lived outside an empowerment zone or rural renewal county;
- Wages paid to or incurred for services performed by a summer youth employee before or after any 90-day period between May 1 and September 15; and
- Wages for services of replacement workers during a strike or lockout.

Member of Controlled Group or Business Under Common Control

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 52(a)) and all members of a group of businesses under common control (as defined in section 52(b)), are treated as a single taxpayer. As a member, compute your credit based on your proportionate share of qualified wages giving rise to the group's work opportunity credit. Enter your share of the credit on line 2. Attach a statement showing how your share of the credit was figured, and enter "See attached" next to the entry space for line 2.

Specific Instructions

Current Year Credit

Lines 1a, 1b, and 1c

Enter on the applicable line and multiply by the percentage shown the total qualified first- or second-year wages paid to or incurred for employees who are members of a targeted group. Qualified first-year wages are qualified wages you paid to or incurred for work performed during the 1-year period beginning on the date the individual begins work for you. Qualified second-year wages are qualified wages you paid to or incurred for certified long-term family assistance recipients for work performed during the 1-year period beginning on the day after the last day of the 1-year wage period.

The amount of qualified first-year wages and the amount of qualified second-year wages that may be taken into account for any employee certified as a long-term family assistance recipient is limited to \$10,000 per year.

The amount of qualified first-year wages that may be taken into account for an employee certified as a qualified veteran is limited to the following amounts.

- **\$6,000** for a qualified veteran certified as being either (a) 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, or (b) unemployed for a period or periods totaling at least 4 weeks (whether or not consecutive) but less than 6 months in the 1-year period ending on the hiring date.
- **\$12,000** for a qualified veteran certified as being entitled to compensation for a service-connected disability and either (a) hired not more than 1 year after being discharged or released from active duty in the U.S. Armed Forces, or (b) began work before November 22, 2011, and was unemployed for a period or periods totaling at least 6 months (whether or not consecutive) in the 1-year period ending on the hiring date.
- **\$14,000** for a qualified veteran who began work after November 21, 2011, and was certified as being unemployed for a period or periods totaling at least 6 months (whether or not consecutive) in the 1-year period ending on the hiring date.

- **\$24,000** for a qualified veteran who began work after November 21, 2011, and was certified as being entitled to compensation for a service-connected disability, and unemployed for a period or periods totaling at least 6 months (whether or not consecutive), in the 1-year period ending on the hiring date.

The amount of qualified first-year wages that may be taken into account for any employee certified as a summer youth employee is limited to \$3,000. The amount of qualified first-year wages that may be taken into account for an employee certified as a member of any other targeted group is \$6,000.

Successor employer. For successor employers, the 1- or 2-year period begins on the date the employee began work for the previous employer and any qualified first- or second-year wages paid or incurred by the successor employer are reduced by the qualified first- or second-year wages paid or incurred by the previous employer. See section 51(k)(1) and Regulations section 1.51-1(h).

A successor employer is an employer that acquires substantially all of the property used in a trade or business (or a separate unit thereof) of another employer (the previous employer) and immediately after the acquisition, the successor employs in his or her trade or business an individual who was employed immediately prior to the acquisition in the trade or business of the previous employer.

Line 2

In general, you must reduce your deduction for salaries and wages by the amount on line 2. This is required even if you cannot take the full credit this year and must carry part of it back or forward. If you capitalized any costs on which you figured the credit, reduce the amount capitalized by the credit attributable to these costs.

Line 3

Enter the amount of credit that was allocated to you as a partner, shareholder, patron of a cooperative, or beneficiary.

Line 5

Cooperatives. A cooperative described in section 1381(a) must allocate to its patrons the credit in excess of its tax liability limit. Therefore, to figure the unused amount of the credit allocated to patrons, the cooperative must first figure its tax liability. While any excess is allocated to patrons, any credit recapture applies as if the cooperative had claimed the entire credit.

If the cooperative is subject to the passive activity rules, include on line 3 any work opportunity credit from passive activities disallowed for prior years and carried forward to this year. Complete Form 8810, Corporate Passive Activity Loss and Credit Limitations, to determine the allowed credit that must be allocated to patrons. For details, see the Instructions for Form 8810.

Estates and trusts. Allocate the work opportunity credit on line 4 between the estate or trust and the beneficiaries in the same proportion as income was allocated and enter the beneficiaries' share on line 5.

If the estate or trust is subject to the passive activity rules, include on line 3 any work opportunity credit from passive activities disallowed for prior years and carried forward to this year. Complete Form 8582-CR, Passive Activity Credit Limitations, to determine the allowed credit that must be allocated between the estate or trust and the beneficiaries. For details, see the Instructions for Form 8582-CR.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping 3 hr., 6 min.

Learning about the law or the form 1 hr., 15 min.

Preparing and sending the form to the IRS 2 hr., 34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Disabled Access Credit

► Attach to your tax return.

► Information about Form 8826 and its instructions is at www.irs.gov/form8826.

Name(s) shown on return	Identifying number
1 Total eligible access expenditures (see instructions)	1
2 Minimum amount	2
3 Subtract line 2 from line 1. If zero or less, enter -0-	3
4 Maximum amount	4
	5
	6
	7

5	Enter the smaller of line 3 or line 4	8
6	Multiply line 5 by 50% (.50)	
7	Disabled access credit from partnerships and S corporations	
8	Add lines 6 and 7, but do not enter more than \$5,000. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1e	

8826

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12774N

Form **8826** (Rev. 12-2013)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8826 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8826.

Purpose of Form

Eligible small businesses use Form 8826 to claim the disabled access credit. This credit is part of the general business credit.

Taxpayers, other than partnerships or S corporations, whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on Form 3800.

Definitions

Eligible Small Business

For purposes of the credit, an eligible small business is any business or person that:

- Had gross receipts (including that of any predecessor) for the preceding tax year that did not exceed \$1 million **or** had no more than 30 full-time employees during the preceding tax year and
- Elects (by filing Form 8826) to claim the disabled access credit for the tax year.

For purposes of the definition:

- Gross receipts are reduced by returns and allowances made during the tax year,
- An employee is considered full time if employed at least 30 hours per week for 20 or more calendar weeks in the tax year, and

- All members of the same controlled group and all persons under common control generally are considered to be one person—see section 44(d)(2).

Eligible Access Expenditures

For purposes of the credit, these expenditures are amounts paid or incurred by the eligible small business to comply with applicable requirements under the Americans With Disabilities Act of 1990 (Public Law 101-336) as in effect on November 5, 1990.

Eligible access expenditures include amounts paid or incurred:

1. To remove barriers that prevent a business from being accessible to or usable by individuals with disabilities;
2. To provide qualified interpreters or other methods of making audio materials available to hearing-impaired individuals;

3. To provide qualified readers, taped texts, and other methods of making visual materials available to individuals with visual impairments; or

4. To acquire or modify equipment or devices for individuals with disabilities.

The expenditures must be reasonable and necessary to accomplish the above purposes.

Eligible expenditures do not include expenditures in 1 above that are paid or incurred in connection with any facility first placed in service after November 5, 1990.

Eligible access expenditures must meet those standards issued by the Secretary of the Treasury as agreed to by the Architectural and Transportation Barriers Compliance Board and set forth in regulations. See section 44(c) for other details.

Disability. For an individual, this means:

- A physical or mental impairment that substantially limits one or more major life activities,
- A record of such an impairment, or
- Being regarded as having such an impairment.

Member of Controlled Group or Business Under Common Control

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 52(a)) and all members of a group of businesses under common control (as defined in section 52(b)), are treated as a single taxpayer. As a member, compute your credit based on your proportionate share of eligible access expenditures giving rise to the group's disabled access credit. Enter your share of the credit on line 6. Attach a statement showing how your share of the credit was figured, and write "See attached" next to the entry space for line 6.

Specific Instructions

Line 1

Enter total eligible access expenditures paid or incurred during the tax year. See *Eligible Access Expenditures* earlier.

Line 6

Denial of double benefit. To the extent of the credit shown on line 6, the eligible access expenditures may not be claimed as a deduction in figuring taxable income,

capitalized, or used in figuring any other credit.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping 1hr., 54 min.

Learning about the

law or the form 57 min.

Preparing and sending the form to the IRS 2 hr., 14 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

**Pre-Screening Notice and Certification Request for
the Work Opportunity Credit**

OMB No. 1545-1500

► See separate instructions.

Job applicant: Fill in the lines below and check any boxes that apply. Complete only this side.

Your name _____ Social security number ► _____

Street address where you live _____

City or town, state, and ZIP code _____

County _____ Telephone number _____

If you are under age 40, enter your date of birth (month, day, year) _____

- 1 Check here if you received a conditional certification from the state workforce agency (SWA) or a participating local agency for the work opportunity credit.
- 2 Check here if **any** of the following statements apply to you.
- I am a member of a family that has received assistance from Temporary Assistance for Needy Families (TANF) for any 9 months during the past 18 months.
 - I am a veteran and a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits (food stamps) for at least a 3-month period during the past 15 months.
 - I was referred here by a rehabilitation agency approved by the state, an employment network under the Ticket to Work program, or the Department of Veterans Affairs.
 - I am at least age 18 but **not** age 40 or older and I am a member of a family that:
 - a Received SNAP benefits (food stamps) for the past 6 months, **or**
 - b Received SNAP benefits (food stamps) for at least 3 of the past 5 months, **but** is no longer eligible to receive them.
 - During the past year, I was convicted of a felony or released from prison for a felony.
 - I received supplemental security income (SSI) benefits for any month ending during the past 60 days.
 - I am a veteran and I was unemployed for a period or periods totaling at least 4 weeks but less than 6 months during the past year.
- 3 Check here if you are a veteran and you were unemployed for a period or periods totaling at least 6 months during the past year.
- 4 Check here if you are a veteran entitled to compensation for a service-connected disability and you were discharged or released from active duty in the U.S. Armed Forces during the past year.
- 5 Check here if you are a veteran entitled to compensation for a service-connected disability and you were unemployed for a period or periods totaling at least 6 months during the past year.
- 6 Check here if you are a member of a family that:
 - Received TANF payments for at least the past 18 months, **or**
 - Received TANF payments for any 18 months beginning after August 5, 1997, **and** the earliest 18-month period beginning after August 5, 1997, ended during the past 2 years, **or**
 - Stopped being eligible for TANF payments during the past 2 years because federal or state law limited the maximum time those payments could be made.

Signature—All Applicants Must Sign

Under penalties of perjury, I declare that I gave the above information to the employer on or before the day I was offered a job, and it is, to the best of my knowledge, true, correct, and complete.

Job applicant's signature ►**Date**

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Cat. No. 22851L

Form **8850** (Rev. 1-2012)

For Employer's Use Only

Employer's name _____ Telephone no. _____ EIN ► _____

Street address _____

City or town, state, and ZIP code _____

Person to contact, if different from above _____ Telephone no. _____

Street address _____

City or town, state, and ZIP code _____

If, based on the individual's age and home address, he or she is a member of group 4 or 6 (as described under Members of Targeted Groups in the separate instructions), enter that group number (4 or 6) ► _____

Date applicant:

Gave information	Was offered job	Was hired	Started job
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Under penalties of perjury, I declare that the applicant provided the information on this form on or before the day a job was offered to the applicant and that the information I have furnished is, to the best of my knowledge, true, correct, and complete. Based on the information the job applicant furnished on page 1, I believe the individual is a member of a targeted group. I hereby request a certification that the individual is a member of a targeted group.

Employer's signature ►	Title	Date
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Privacy Act and Paperwork Reduction Act Notice

Section references are to the Internal Revenue Code.

Section 51(d)(13) permits a prospective employer to request the applicant to complete this form and give it to the prospective employer. The information will be used by the employer to complete the employer's federal tax return. Completion of this form is voluntary and may assist members of targeted groups in securing employment. Routine uses of this form include giving it to the state workforce agency (SWA), which will contact appropriate sources to confirm that the applicant is a member of a targeted group. This form may also be given to the Internal Revenue Service for administration of the Internal Revenue laws, to the Department of Justice for civil and

criminal litigation, to the Department of Labor for oversight of the certifications performed by the SWA, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . . . 6 hr., 27 min.

Learning about the law or the form 30 min.

Preparing and sending this form to the SWA 37 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Do not send this form to this address. Instead, see *When and Where To File* in the separate instructions.