



CMS WOTC

HURRICANE TAX RELIEF VS. WOTC



**Cost Management Services
Tax Credit Services**

About CMS

- CMS has provided WOTC administration services since 1997.
- 20+ years of experience in Employment Tax Credits and HR & Payroll Technology
- Developed a secure online WOTC portal in 2014 to help customers automate WOTC processing and data collection.
- Worked through Hurricane Katrina & Rita
- Innovator in online technology to automate the complete hiring process with WOTC portal, web based recruiting and electronic onboarding products iRecruit and iConnect.
- Believes in a customer-centric approach to maximize your return on investment.



Cost Management Services
Tax Credit Services

Agenda

- What is the *Hurricane Employee Retention Tax Credit?*
- What areas were impacted?
- Who is eligible?
- What are the values?
- How does WOTC benefit business?
- What is the WOTC process?
- How can we help...



Cost Management Services
Tax Credit Services

New Hurricane Tax Relief Act

- **President Trump signed H.R. 3823 on Sept. 29**, which includes tax relief for those impacted by Hurricanes Harvey, Irma and Maria.
- [Disaster Tax Relief and Airport and Airway Extension Act of 2017 \(H.R.3832\)](#)
- President signs legislation providing additional hurricane relief
 - Includes employment credit, enhanced charitable contribution provision
- **Employee retention credit:** Employers with a trade or business that was rendered inoperable by one of the storms can claim a tax credit equal to 40% of the wages paid to an employee (up to \$6,000 of wages) whose principal place of employment was in a disaster area.
- The credit applies to wages paid during the period the business remains inoperable, ending no later than Jan. 1, 2018, and would apply regardless of whether the employee provides any services, provides services at an alternate location or provides services at the principal place of employment before substantial business operations are resumed.



Cost Management Services
Tax Credit Services

Hurricane Harvey & Irma Employment Impact

NEWS RELEASE
BUREAU OF LABOR STATISTICS
U. S. D E P A R T M E N T O F L A B O R



**Transmission of material in this release is embargoed until
8:30 a.m. (EDT) Friday, October 6, 2017**

USDL-17-1347

The **unemployment rate** declined to 4.2 percent in September, and total **nonfarm payroll employment** changed little (-33,000), the U.S. Bureau of Labor Statistics reported today. A sharp employment decline in food services and drinking places and below-trend growth in some other industries likely reflected the impact of Hurricanes Irma and Harvey.

Hurricanes Irma and Harvey

Hurricane Irma made landfall in Florida on September 10—during the reference period for both the establishment and household surveys—causing severe damage in Florida and other parts of the Southeast. Hurricane Harvey made landfall in Texas on August 25—prior to the September reference periods—resulting in severe damage in Texas and other areas of the Gulf Coast.

Our analysis suggests that the net effect of these hurricanes was to reduce the estimate of total nonfarm payroll employment for September. There was no discernible effect on the national unemployment rate.

<https://www.bls.gov/news.release/pdf/empsit.pdf>

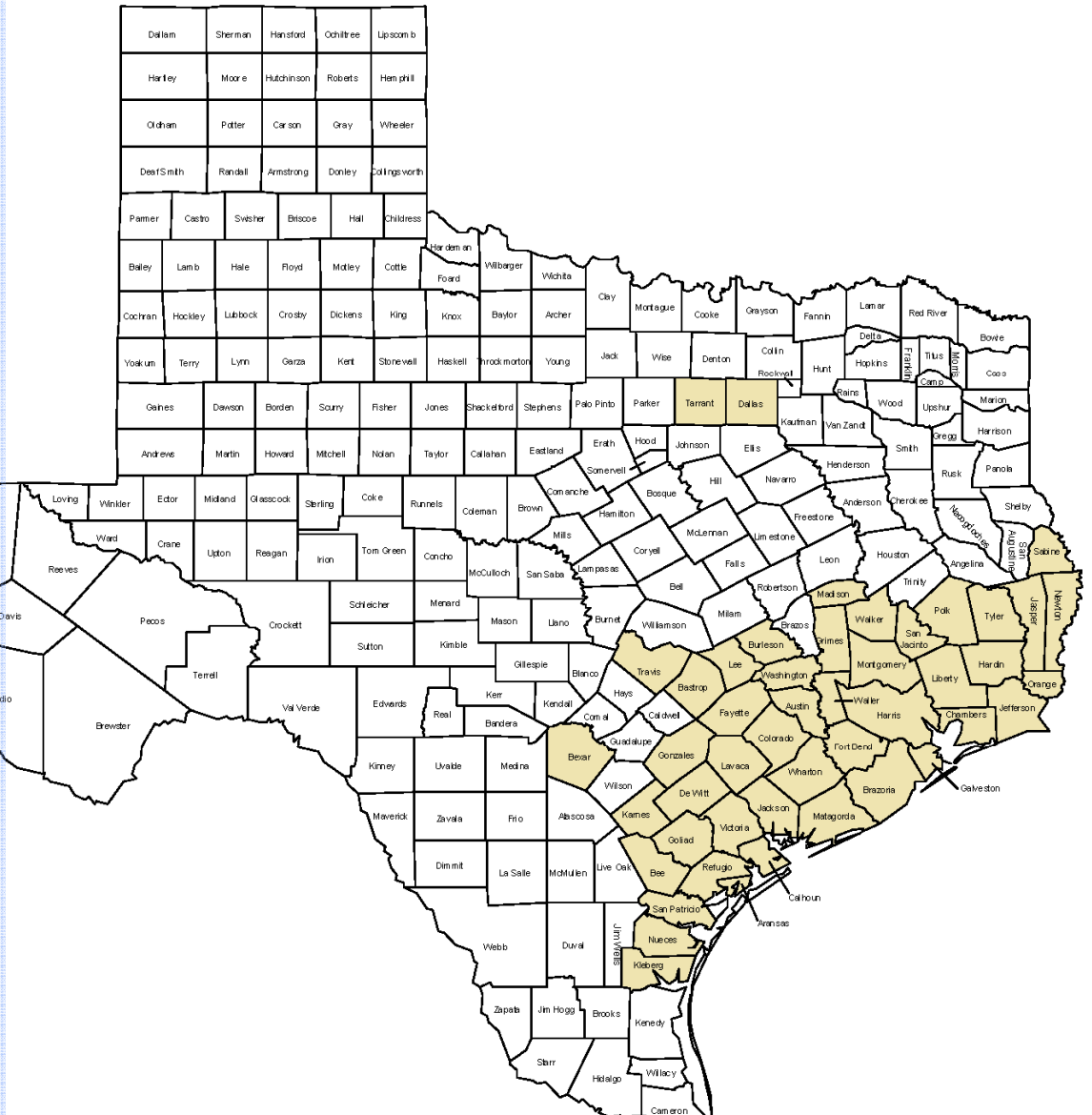


**Cost Management Services
Tax Credit Services**

Hurricane Employee Retention Tax Credit

Hurricane Harvey

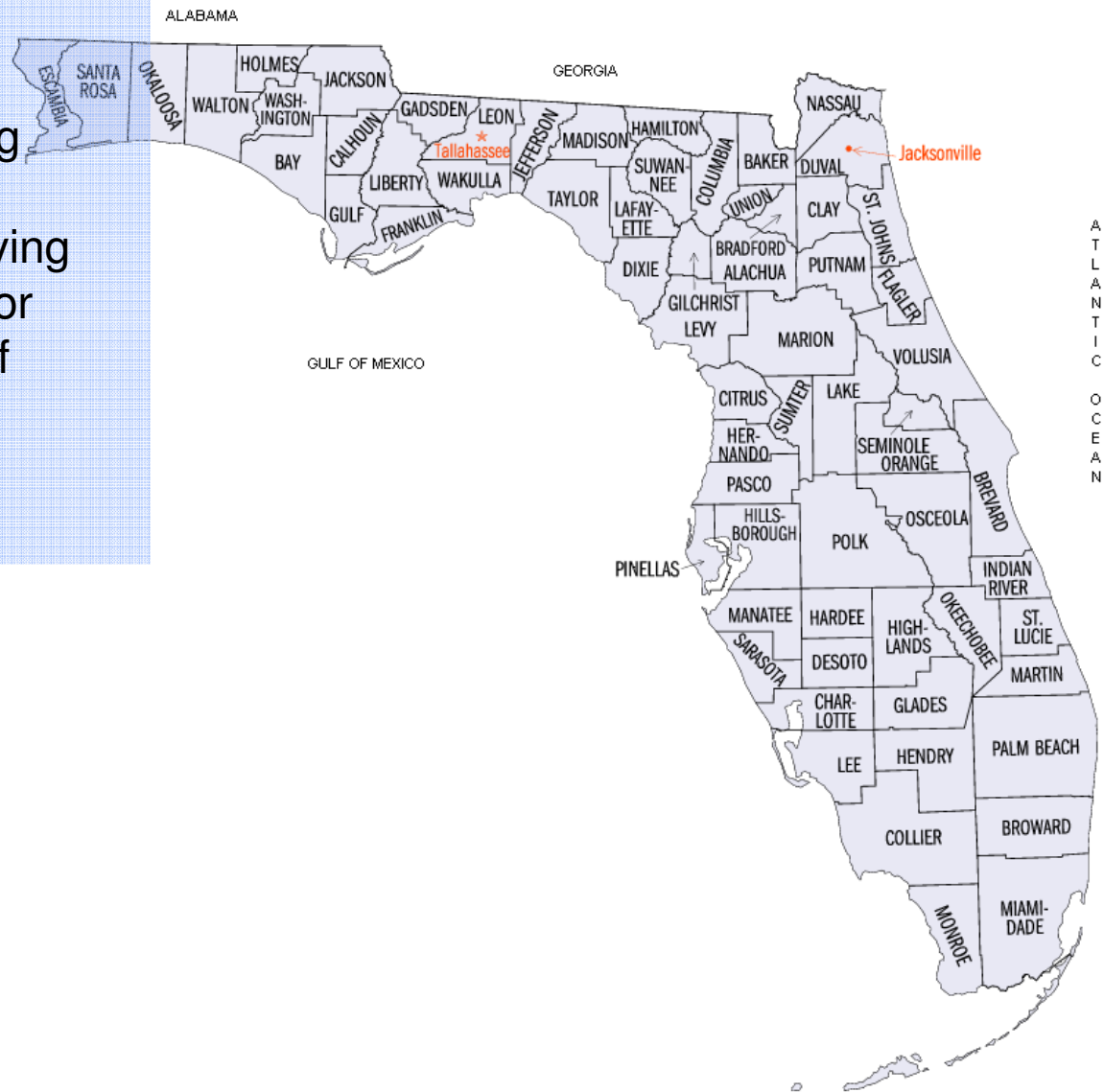
Texas: Aransas, Austin, Bastrop, Bee, Bexar, Brazoria, Burleson, Calhoun, Chambers, Colorado, Dallas, De Witt, Fayette, Fort Bend, Galveston, Goliad, Gonzales, Grimes, Hardin, Harris, Jackson, Jasper, Jefferson, Karnes, Kleberg, Lavaca, Lee, Liberty, Madison, Matagorda, Montgomery, Newton, Nueces, Orange, Polk, Refugio, Sabine, San Jacinto, San Patricio, Tarrant, Travis, Tyler, Victoria, Walker, Waller, Washington, and Wharton Counties may qualify for tax relief.



Hurricane Employee Retention Tax Credit

Hurricane Irma

Florida: The IRS is now offering expanded relief to any area designated by FEMA, as qualifying for either individual assistance or public assistance in the State of Florida. This represents all 67 counties of Florida.



Hurricane Employee Retention Tax Credit

Hurricane Irma

Georgia: The IRS is now offering expanded relief to any area designated by FEMA, as qualifying for either individual assistance or public assistance in the State of Georgia. This represents all 159 counties of Georgia.

Counties in Georgia (7)

Camden

Glynn

Charlton

Liberty

Chatham

McIntosh

Coffee



IRS Update - For WOTC Tax Credits

- This is a message from Georgia Work Opportunity Tax Credit office
- Per the IRS guidance for those affected by Hurricanes Irma and Maria, employers are provided more time to comply with the 28-day deadline for submitting IRS Form 8850 and U.S. Department of Labor Form 9061. Employers affected will have until January 31, 2018 to submit the forms. More information can be found at <https://www.irs.gov/newsroom/help-for-victims-of-hurricanes-irma-and-maria>.
- Pursuant to the guidance, eligible cases with a 28th day denial reason are being reconsidered. Those applications that are eligible must have a hire date of August 08, 2017 or later for employers in Florida and August 11, 2017 or later for employers in Georgia.
- Eligible employers who are submitting applications outside of the 28th day deadline may continue to submit applications online. If you meet the requirements as mentioned above and your case is auto-denied for not meeting the 28th day time frame, the case will be reconsidered. You will not need to mail-in the 8850 and 9061 unless you are not the legal forms holder.



Cost Management Services
Tax Credit Services

Hurricane Employee Retention Tax Credit

Hurricane Irma

Puerto Rico: The municipalities of Adjuntas, Aguas Buenas, Barranquitas, Bayamón, Camuy, Carolina, Cataño, Ciales, Comerío, Culebra, Canóvanas, Dorado, Fajardo, Guaynabo, Gurabo, Hatillo, Jayuya, Juncos, Las Piedras, Loíza, Luquillo, Naguabo, Orocovis, Patillas, Quebradillas, Salinas, San Juan, Toa Baja, Utuado, Vega Baja, Vieques, and Yauco.



**Cost Management Services
Tax Credit Services**

Hurricane Employee Retention Tax Credit

Hurricane Maria

U.S. Virgin Islands:

The islands of St. Croix, St. John, and St. Thomas.



(Distance not in proportion)



**Cost Management Services
Tax Credit Services**

Hurricane Employee Retention Tax Credit

- **How do we determine if we are eligible?**
 - **Hurricane Harvey** - Business must be in operable due to the hurricanes with “qualified wages” paid or incurred by an eligible employer with respect to an eligible employee on any day after **August 23, 2017**, and before January 1, 2018
 - **Hurricane Irma** - September 4, 2017, and before January 1, 2018
 - **Hurricane Maria** - September 16, 2017, and before January 1, 2018



Hurricane Employee Retention Tax Credit

- How to calculate tax credit
 - QUALIFIED WAGES.—The term “qualified wages” means wages (as defined in [section 51\(c\)\(1\)](#) of the Internal Revenue Code of 1986, but without regard to section 3306(b)(2)(B) of such Code) paid or incurred by an eligible employer with respect to an eligible employee.
 - Tax Credit is equal to **40%** of gross wages paid while business is inoperable up to the 1st **\$6,000** of wages. A tax credit value of \$2,400.00



Ways to accumulate the information

- Did any of your Georgia/Florida/Texas/Puerto Rico locations shut down operations for a period of time with you still paying employees (Hourly and Salary) during this time off during the recent Hurricanes?
- Work with your internal staff or customers to obtain Excel spreadsheets of employee names and W-2 wages paid during this time.
- CMS can partner with you to support the filings state department of labors for approval on this new legislation.



Cost Management Services
Tax Credit Services

Example Retention Tax Credits

Did any of your Georgia, Florida or Texas locations shut down operations for a period of time with you still paying employees (Hourly and Salary) during this time off during the recent Hurricanes?

Employee	Last 4 of SSN	Wages Paid	Tax Credit	
Clint Black	1456	22,456.35	\$2,400.00	40%
Lynn Collins	5426	4,880.82	\$1,952.33	40%
Sean Patrick Flanery	3315	5,260.85	\$2,104.37	40%
Tom Ford	8521	494.34	\$197.74	40%
Randy Quaid	9875	7,871.21	\$2,400.00	40%
Edwin Neal	6645	3,440.38	\$1,376.15	40%
Ty Cummings	2341	11,121.30	\$2,400.00	40%
Kyle Postma	7531	14,381.80	\$5,600.00	40%
Billy Cosh	7941	1,596.80	\$638.72	40%
Javin Webb	1982	2,690.10	\$1,076.04	40%
Total Credits			\$20,145.35	



Cost Management Services
Tax Credit Services

HR. 3823 Addition Tax Relief

President Trump signed H.R. 3823 on Sept. 29, which includes tax relief for those impacted by Hurricanes Harvey, Irma and Maria. The legislation includes four provisions that are of particular interest:

- **Suspension of certain percentage limitations on charitable contributions:** Corporate and individual taxpayers are ordinarily subject to certain limitations, usually computed as a percentage of their income, on their ability to deduct charitable contributions. The legislation eliminates those limitations for contributions to be used in relief efforts in areas impacted by the hurricanes. In order to qualify, the taxpayer must receive a contemporaneous written acknowledgement from the charity that the contribution is to be used in those efforts
- **Exception to the 10% penalty on early withdrawal from qualified retirement plans:** Taxpayers who take early withdrawals from a retirement plan before the year in which they turn 59½ ordinarily must pay income tax on that withdrawal, in addition to a 10% penalty. H.R. 3823 waives the 10% penalty on distributions of up to \$100,000 for individuals residing in an affected area who have suffered a loss. Taxpayers who take such withdrawals also have the opportunity to spread the income recognition over three years, and to potentially repay the amount within that same period and avoid tax on the distribution
- **Enhanced casualty deductions:** Individuals who suffer a casualty loss in a disaster typically are only entitled to a tax deduction to the extent that: a) they itemize their deductions and b) the casualty loss exceeds 10% of the their adjusted gross income. The legislation eliminates both of those limitations for losses in one of the designated disaster areas.



Claim your Tax Credits on IRS 3800

- Put 3800 General Business Tax credits

Form 3800 (2016) Page **3**

Name(s) shown on return	Identifying number
-------------------------	--------------------

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below (see instructions).

A <input type="checkbox"/> General Business Credit From a Non-Passive Activity	E <input type="checkbox"/> Reserved
B <input type="checkbox"/> General Business Credit From a Passive Activity	F <input type="checkbox"/> Reserved
C <input type="checkbox"/> General Business Credit Carryforwards	G <input type="checkbox"/> Eligible Small Business Credit Carryforwards
D <input type="checkbox"/> General Business Credit Carrybacks	H <input type="checkbox"/> Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

4a Investment (Form 3468, Part III) (attach Form 3468)	4a			
b Work opportunity (Form 5884)	4b			
c Biofuel producer (Form 6478)	4c			
d Low-income housing (Form 8586, Part II)	4d			
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e			
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f			
g Qualified railroad track maintenance (Form 8900)	4g			
h Small employer health insurance premiums (Form 8941)	4h			
i Increasing research activities (Form 6765)	4i			
j Reserved	4j			
z Other	4z			
5 Add lines 4a through 4z and enter here and on the applicable line of Part II.	5			
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II.	6			

Form **3800** (2016)



Cost Management Services
Tax Credit Services

Introduction to WOTC

New Legislation:

- President Obama signed the Omnibus Spending Bill H.R. 2029 and the **PATH Act** (Protecting Americans from Tax Hikes Act of 2015) into law on December 18, 2015, extending the Work Opportunity Tax Credit (WOTC) Program for another five years. Businesses will now be able to take advantage of WOTC through 12/31/19.
- The Work Opportunity Tax Credit (WOTC) is a federal income tax benefit administered by the U.S. Department of Labor (DOL) for employers who hire individuals from specified target populations.
- Employers claim about **\$2 billion in tax credits each year** under the WOTC program. There is no limit on the number of individuals an employer can hire to qualify to claim the tax credit.
- ***Eligible employees must be certified and claims filed within 28 days of hiring date.***



Cost Management Services
Tax Credit Services

WOTC Objective

- WOTC joins other workforce programs that help provide incentives for workplace diversity and improve access to good jobs for American workers
- The main objective of the program is to enable individuals to:
 - Become employed
 - Earn a steady income
 - Become contributing taxpayers



Cost Management Services
Tax Credit Services

Unique Characterizes of WOTC

- Under IRS Legislation
but
- Administered by the DOL
and
- Empowerment & Rural Renewal zones managed by the HUD Legislation



Cost Management Services
Tax Credit Services

Overview of Targeted Groups:

- Qualified Temporary Assistance for Needy Families (TANF) Short-Term & Long-Term
- Qualified Veteran- *see next slide*
- Qualified Ex-Felon
- Designated Community Resident (Age 18- 39)
(Federal Empowerment Zones & Rural Renewal Counties)
- Vocational Rehabilitation Referral
- Summer Youth Employee (Age 16-17 / DCR / 5/1 - 9/15)
- Supplemental Nutrition Assistance Program (SNAP) (Age 18- 39)
- Supplemental Security Income (SSI) Recipient



Cost Management Services
Tax Credit Services

Overview of Targeted Groups:

- **New - Long-Term Unemployment Recipient**
Between 12.5 million people are still unemployed, and a record 88.4 million people are considered "not in the labor force," according to the BLS.



Cost Management Services
Tax Credit Services



HELP PUT AMERICA TO WORK AND EARN FEDERAL INCOME TAX CREDITS FOR HIRING VETERANS

WHAT IS THE WORK OPPORTUNITY TAX CREDIT?

The **Work Opportunity Tax Credit (WOTC)** is a Federal tax credit available to employers who hire veterans and individuals from other eligible target groups with significant barriers to employment. Each year, employers claim over \$1 billion in tax credits under the WOTC program. The success and growth of this income tax credit for business is beneficial for all who participate, while increasing America's economic growth and productivity.

WHO IS ELIGIBLE?

A **veteran** who has a service-connected disability, is unemployed, or is receiving SNAP (food stamp) benefits.

VETERAN TARGET GROUP	MAXIMUM TAX CREDIT
Receives SNAP (food stamps) benefits	\$2,400
Entitled to compensation for service-connected disability:	
Hired within 1 year of discharge or release from active duty	\$4,800
Unemployed at least 6 months in the year ending on the hiring date	\$9,600
Unemployed	
At least 4 weeks	\$2,400
At least 6 months	\$5,600

HOW WOTC WORKS FOR YOU

- **WOTC reduces an employer's cost** of doing business, requires little paperwork, and applying for WOTC is simple.
- WOTC can **reduce an employer's federal income tax liability** by as much as \$9,600 per veteran hired.
- **There is no limit** on the number of individuals an employer can hire to qualify to claim the tax credit.
- Certain **tax-exempt organizations can take advantage of WOTC** by receiving a credit against the employer's share of Social Security taxes.

Veterans are excellent job candidates as they are experienced and possess many desirable characteristics such as:

- The ability to rapidly adapt and adopt new skills.
- A strong sense of personal integrity and accountability.
- Training in many occupational skills that can be invaluable in today's labor market!



**Cost Management Services
Tax Credit Services**

SNAP Recipients

SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM					
(Data as of August 4, 2017)					
Fiscal	PARTICIPATION		BENEFIT	AVERAGE MONTHLY BENEFIT	
Year	Persons	Households	COSTS	Per Person	Per Household
ANNUAL SUMMARY					
FY 2017	42,489,495	21,001,853	42,447,086,150	124.88	252.64
FY 2016	44,219,363	21,777,938	66,539,351,219	125.40	254.61
FY 2015	45,766,672	22,522,261	69,645,138,228	126.81	257.69
FY 2014	46,663,872	22,744,054	69,998,835,569	125.01	256.47

- There Are **42,489,495** Million People In The United States Receiving Supplemental Nutrition Assistance Benefits.
- That is 1 in 7 people nationwide.



New Targeted Groups:

New - Long-Term Unemployment Recipient

Among the unemployed, the number of long-term unemployed (those jobless for 27 weeks or more) was at 1.8 million in July 2017 and accounted for 25.9% percent of the unemployed.

HOUSEHOLD DATA
Summary table A. Household data, seasonally adjusted
 [Numbers in thousands]

Category	July 2016	May 2017	June 2017	July 2017	Change from: June 2017- July 2017
Duration of unemployment					
Less than 5 weeks.....	2,147	2,154	2,305	2,133	-172
5 to 14 weeks.....	2,274	1,960	1,933	2,017	84
15 to 26 weeks.....	1,158	1,157	948	957	9
27 weeks and over.....	2,017	1,663	1,664	1,785	121



Cost Management Services
Tax Credit Services

What Companies are Eligible?

Companies:

- C Corps
- S Corps
- LLC's
- Non Profit 501c's who hire veterans under the Vow to Hire Heroes Act.



Cost Management Services
Tax Credit Services

Screen New Hires on IRS Form 8850

8850
Form (Rev. March 2016)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-1500

► Information about Form 8850 and its separate instructions is at www.irs.gov/form8850.

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.

7 Check here if you are in a period of unemployment that is at least 27 consecutive weeks and for all or part of that period you received unemployment compensation.

Signature—All Applicants Must Sign


Date

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** _____



Screen New Hires on DOL Form 9061

 U.S. Department of Labor Employment and Training Administration		Individual Characteristics Form (ICF) Work Opportunity Tax Credit	OMB Control No. 1205-0371 Expiration Date: January 31, 2020
1. Control No. (For Agency use only)	APPLICANT INFORMATION (See instructions on reverse)		2. Date Received (For Agency Use only)
EMPLOYER INFORMATION			
3. Employer Name	4. Employer Address and Telephone	5. Employer Federal ID Number (EIN)	
APPLICANT INFORMATION			
6. Applicant Name (Last, First, MI)	7. Social Security Number	8. Have you worked for this employer before? Yes ___ No ___ If YES, enter last date of employment: _____	
APPLICANT CHARACTERISTICS FOR WOTC TARGET GROUP CERTIFICATION			
9. Employment Start Date	10. Starting Wage	11. Position	
12. Are you at least age 18, but under age 40? If YES, enter your date of birth _____			Yes ___ No ___
13. Are you a Veteran of the U.S. Armed Forces? If NO, go to Box 14. If YES, are you a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits (Food Stamps) for at least 3 months during the 15 months before you were hired? If YES, enter name of primary recipient _____ and city and state where benefits were received _____.			Yes ___ No ___
OR, are you a veteran entitled to compensation for a service-connected disability? If YES, were you discharged or released from active duty within a year before you were hired? Yes ___ No ___			Yes ___ No ___
OR, were you unemployed for a combined period of at least 6 months (whether or not consecutive) during the year before you were hired?			Yes ___ No ___
14. Are you a member of a family that received Supplemental Nutrition Assistance Program (SNAP) (formerly Food Stamps) benefits for the 6 months before you were hired? OR, received SNAP benefits for at least a 3-month period within the last 5 months But you are no longer receiving them? If YES to either question, enter name of primary recipient _____ and city And state where benefits were received _____.			Yes ___ No ___
15. Were you referred to an employer by a Vocational Rehabilitation Agency approved by a State? OR, by an Employment Network under the Ticket to Work Program? OR, by the Department of Veterans Affairs?			Yes ___ No ___ Yes ___ No ___ Yes ___ No ___
16. Are you a member of a family that received TANF assistance for at least the last 18 months			



Cost Management Services
Tax Credit Services

Work Opportunity Tax Credit



WOTC, is an incentive for employers that hire veterans, the disabled, ex-inmates, SNAP (food stamp) recipients and individuals receiving Supplemental Security Income.

The tax credit ranges from **\$1,000 - \$9,600** depending on the eligibility category of each new hire.



Cost Management Services
Tax Credit Services

What Is Your Company's Savings?



Number of Employees	250
Number of New Hires/Per Year	100
Qualifying Ratio	15%
Qualifying New Hires	15
Average Tax Credit	2,400.00
Employers Savings	\$36,000.00



**Cost Management Services
Tax Credit Services**

Sample Calculation

Sample Benefits Calculation for WOTC screening

Range of Effort	From	To						
W2 Hires per Year	25	50	100	150	250	500	1,000	
Screening Compliance	95%	95%	95%	95%	95%	95%	95%	
Actual Screens	24	48	95	143	238	475	950	
Initially Eligible %	17%	17%	17%	17%	17%	17%	17%	
Eligibles	4	8	16	24	40	81	162	
Form Compliance	95%	95%	95%	95%	95%	95%	95%	
Timely Submitted Forms	4	8	15	23	38	77	153	
Percent Certified	95%	95%	95%	95%	95%	95%	95%	
Certifications Secured	4	7	15	22	36	73	146	
Average Credit	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	
Projected WOTC	\$5,466	\$10,932	\$21,863	\$32,795	\$54,658	\$109,315	\$218,631	



Cost Management Services
Tax Credit Services

Why Partner with CMS?

- Provide additional services & Tax Credit savings to your clients
- Most CPA firms do not want to get involved into clients day to day operations.
- You would need to screen every new hire your client brings on board i.e. IRS 8850. I.E. Are you receiving SNAP?
- Legislation has been uncertain stops & starts make it confusion .
- The administrative process is a burden filing to DOL, Calc Credit, File IRS 5884, etc..
- CMS Partner Referral Program makes a perfect match.



Cost Management Services
Tax Credit Services

CMS Screening Options

As Easy As 1, 2, 3

- 1-800 Call center
- CMS WOTC Web Portal
- Paper-based (email, fax, or mail)
- or
- Combination of above - our centralized system combines all methods into 1 tracking system
 - Note: The IRS accepts electronic signatures for the WOTC forms!! This means no forms need to be mailed in, so using the [WOTC web portal & call center](#) is easier & faster.



Cost Management Services
Tax Credit Services

Call Center Approach

- 1-800 # with Minimal burden placed on hiring staff
- Give employee three minutes of privacy
- Our Call Center is also bi-lingual
- Impartial conversation
 - Staff congratulates new hire, informs that screening is conducted “per government requirements”
- Confirmation number is provided to return to hiring manager – Ensure we screen all new employees
- If qualified, form 8850 is generated and e-signed by employee – Virtually no forms to submit!



Cost Management Services
Tax Credit Services

CMS WOTC Web Portal



Select Language ▼

Dear Applicant:

Thank you for your interest in working at Dynamic Standard.

Dynamic Standard is participating in a federal program to initiate jobs under the PATH Act (Protecting Americans from Tax Hikes Act of 2015).

In order to meet the guidelines for this program, we are requesting your assistance in completing the following form. All information you provide will remain confidential, and will not impact the hiring process.

Any information you provide is confidential and will be reviewed in strict confidence with the Department of Labor to determine eligibility for the available job initiation programs.

Your time and cooperation with this effort is greatly appreciated.

Sincerely,

Dynamic Standard
Human Resources Department

Optional: Please enter your last name and the ApplicationID from your original iRecruit job application submission:

ApplicationID: Last Name:

Begin

Cost Management Services & CMS has been retained and is responsible for administering this program. All information disclosed by you will be handled by this service. The information is confidential and will be used only by Cost Management Services & CMS and your employer in strict confidence with the Department of Labor to determine eligibility for available job initiation programs. It will not be included or impact any decision involving your employment.

Your time and cooperation with this effort is greatly appreciated.

Sincerely,
Cost Management Services & CMS

- **-5 Minutes to complete**
- **Electronic Signature**
- **No Forms to send in!**
- **Monitor in Real-Time**



Cost Management Services
Tax Credit Services

CMS WOTC Web Portal



Select Language ▼

Fields indicated with a red asterisk(*) are required.

1 * First Name: Middle Name: * Last Name:
* Social Security Number: --
* Street Address w/Apt #:
* City: * State: * Zip: County:
Email:

Please be complete - Your participation in this program will help aid future job creation programs.

- 2 Please enter your date of birth: (mm/dd/yyyy)
- 3 Are you being referred by an agency for employees with disabilities? (Must be a Vocational Rehabilitation Agency) Yes No
Are you being referred by Social Security's Ticket to Work Program for employees with disabilities? Yes No
Are you being referred by the Department of Veteran Affairs? Yes No
- 4 Are you a Veteran of the U.S. Armed Forces? Yes No
- 5 In the past 6 months have you or family member received SNAP (Food Stamps) Supplemental Nutrition Assistance Program? Yes No
- 6 In the last 18 months have you received TANF (Temporary Assistance for Needy Families)? Yes No
- 7 In the past 60 days, did you receive Supplemental Security Income (SSI) benefits? Yes No
- 8 In the last year, were you convicted of a felony or released from prison after a felony conviction? Yes No
- 9 Have you worked for this employer before? Yes No
- 10 Are you an individual who is or was in a period of unemployment that is at least 27 consecutive weeks and for all or part of that period you received unemployment compensation? Yes No

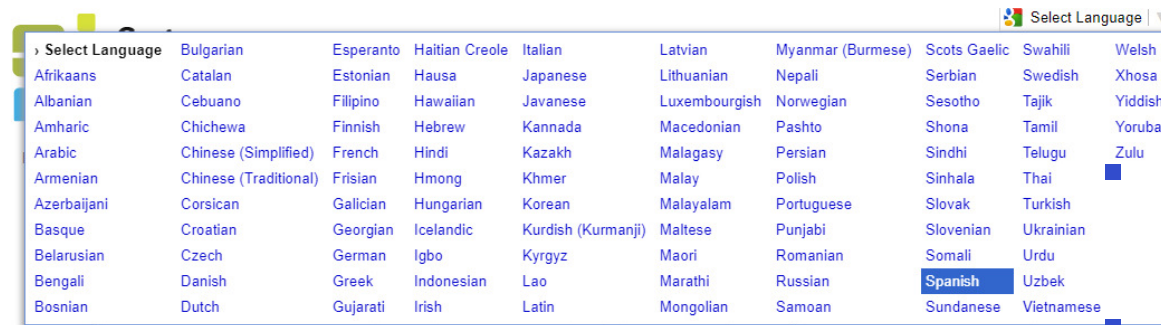
*g5820r Under penalties of perjury, I declare that I gave the above information to the employer on or before the day I was offered a job, and it is, to the best of my knowledge, true, correct, and complete.

-5 Minutes to complete
Simple, Yes/No Response
Electronic Signature
No Forms to send in!
Monitor in Real-Time



Cost Management Services
Tax Credit Services

CMS WOTC Web Portal



Reduce Barriers with
Translation tools.
100+ Languages

Email:

Please be complete - Your participation in this program will help aid future job creation programs.

- 2 Please enter your date of birth: (mm/dd/yyyy)
- 3 Are you being referred by an agency for employees with disabilities? (Must be a Vocational Rehabilitation Agency) Yes No
Are you being referred by Social Security's Ticket to Work Program for employees with disabilities? Yes No
Are you being referred by the Department of Veteran Affairs? Yes No
- 4 Are you a Veteran of the U.S. Armed Forces? Yes No
- 5 In the past 6 months have you or family member received SNAP (Food Stamps) Supplemental Nutrition Assistance Program? Yes No
- 6 In the last 18 months have you received TANF (Temporary Assistance for Needy Families)? Yes No
- 7 In the past 60 days, did you receive Supplemental Security Income (SSI) benefits? Yes No
- 8 In the last year, were you convicted of a felony or released from prison after a felony conviction? Yes No
- 9 Have you worked for this employer before? Yes No
- 10 Are you an individual who is or was in a period of unemployment that is at least 27 consecutive weeks and for all or part of that period you received unemployment compensation? Yes No

g5820r

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.



Cost Management Services
Tax Credit Services

CMS WOTC Web Portal

Supporting Documents May be Requested

Thank you for your submission.

Supporting documentation may be required. If so, it will be requested by your supervisor.

Supporting Documents may include:

- Veteran -DD-214 or Discharge Papers
- FL 21-802 (Issued ONLY by DVA. Certifies a Veteran with a service connected disability)
- Ex-Felon -Parole Officer's Name or Statement
 - Correction Institution Records
 - Court Records Extracts
- Vocational Rehabilitation Agency- Contact Info needed
- Designated Community Resident- proof of address
(D.L or utility bill matching address provided)



Cost Management Services
Tax Credit Services

CMS WOTC Administration



Cost Management Services
Tax Credit Services

WOTC Processing Center

Account Information

[Organization Information](#)
[Home Page Display](#)
[Login Information](#)

Lookup Applicants

Log Out

Lookup Applicant: (First Name, Last Name, Address, City, State, Zipcode) | [Add New](#)

Date Range: to Sort by:

Qualifies: Status: Words: [Filter List](#)

Company:

Results: There are 9 applicants.

W00000136 2015-12-22 15:22:10 | [View Application](#)
OH - (XXX-XX-1234) - **Walker, Annie** - 71435 Peach Tree Lane #2, Mc Arthur, 45651
[Download:](#) 8850, 9061 [Vault:](#) Add to Vault (0) [View:](#) Needed Documents

W00000135 2015-07-10 12:20:11 | [View Application](#)
CT - (XXX-XX-5555) - **Smith, Joe** - 321 Main St, Farmington , 06032

<u>Qualified</u>	<u>Category</u>
No	TEST

W00000134 2015-06-10 13:27:24 | [View Application](#)
CT - (XXX-XX-4566) - **Brooks, Louise** - 12 Farmington Turnpike , Farmington, 06032

Real-Time Results



Cost Management Services
Tax Credit Services

CMS WOTC Dashboard

Applicants from 07/01/2015 to 03/28/2017

Total Screened	7117
Sent to State	589
Approved by State	155
Pending Approval	434

Annual Realized WOTC Totals

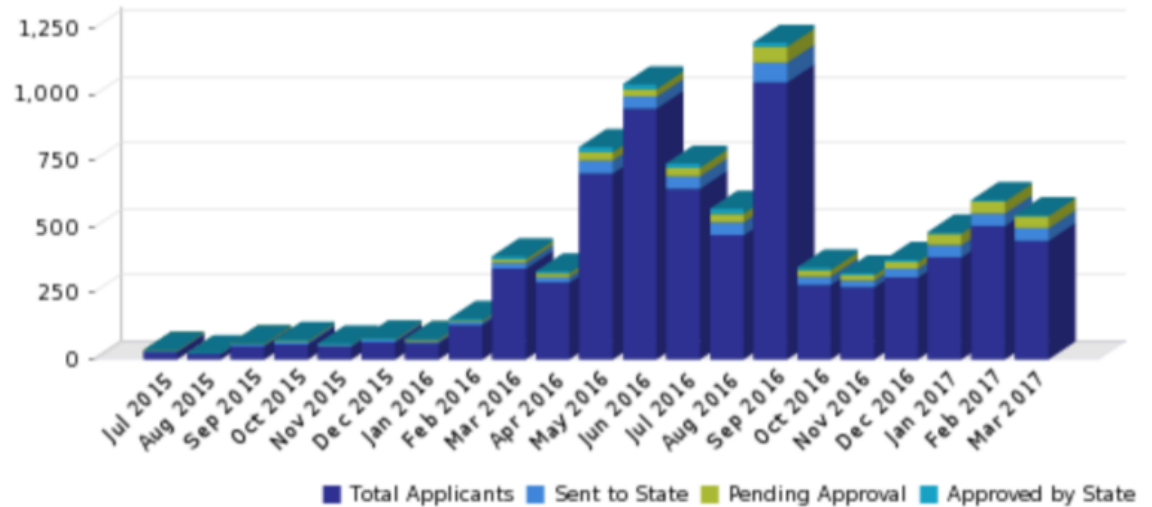
2016	Approved Credit	\$161,121.75
2017	Approved Credit	\$154,712.39

Annual WOTC Totals by Start Date 07/01/2015 to 03/28/2017

2015	Approved Credit	\$32,511.54
2016	Approved Credit	\$280,922.60
2017	Approved Credit	\$2,400.00

Real-Time Results

2 Year Comparison



Claim your Tax Credits

Form 5884 Department of the Treasury Internal Revenue Service	Work Opportunity Credit ▶ Attach to your tax return. ▶ Information about Form 5884 and its separate instructions is at www.irs.gov/form5884 .	OMB No. 1545-0219 2015 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.		
a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . \$ _____ x 25% (0.25)		1a
b Qualified first-year wages of employees who worked for you at least 400 hours \$ _____ x 40% (0.40)		1b
c Qualified second-year wages of employees certified as long-term family assistance recipients \$ _____ x 50% (0.50)		1c
2 Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages		2
3 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		3
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, Part III, line 4b		4
5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		5
6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b		6

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13570D

Form **5884** (2015)



**Cost Management Services
Tax Credit Services**

Claim your Tax Credits on IRS 3800

- Put 3800 General Business Tax credits

Form 3800 (2016) Page **3**

Name(s) shown on return	Identifying number
-------------------------	--------------------

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below (see instructions).

A <input type="checkbox"/> General Business Credit From a Non-Passive Activity	E <input type="checkbox"/> Reserved
B <input type="checkbox"/> General Business Credit From a Passive Activity	F <input type="checkbox"/> Reserved
C <input type="checkbox"/> General Business Credit Carryforwards	G <input type="checkbox"/> Eligible Small Business Credit Carryforwards
D <input type="checkbox"/> General Business Credit Carrybacks	H <input type="checkbox"/> Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

4a Investment (Form 3468, Part III) (attach Form 3468)	4a			
b Work opportunity (Form 5884)	4b			
c Biofuel producer (Form 6478)	4c			
d Low-income housing (Form 8586, Part II)	4d			
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e			
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f			
g Qualified railroad track maintenance (Form 8900)	4g			
h Small employer health insurance premiums (Form 8941)	4h			
i Increasing research activities (Form 6765)	4i			
j Reserved	4j			
z Other	4z			
5 Add lines 4a through 4z and enter here and on the applicable line of Part II.	5			
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II.	6			

Form **3800** (2016)



Cost Management Services
Tax Credit Services

Questions?

How to get started:

- ☐ Schedule a Personal Meeting

Brian Kelly

bkelly@cmswotc.com

860-269-0958

or

Jonathan Plaza

jplaza@cmswotc.com

860-269-0507



**Cost Management Services
Tax Credit Services**