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July 1, 2001

**OWF/PRC Guidance Letter No. 38**

TO: Directors, County Departments of Job and Family Services

FROM: Gregory L. Moody, Director

**SUBJECT: Work Opportunity Tax Credit (WOTC) Target Group Validation**

The purpose of this guidance letter is to notify county departments of Job and Family Services that the Ohio Department of Job and Family Services has now implemented an automated system with the capacity to complete computerized matches with the CRIS-E system. Counties who elect to complete their own Work Opportunity Tax Credit (WOTC) and/or Welfare-to-Work (WtW) validations, however, may continue to do so in conjunction with the guidelines provided by the Department of Labor (DOL).

The DOL guidelines are applicable to the following target groups with respect to WOTC and WtW:

**TANF/OWF Target Group:**

This target group refers to any individual who was an eligible member of an assistance group (AG) receiving TANF/OWF cash assistance, or benefits under a successor program, for a total of at least nine months during the 18-month period ending on the hire date.

**Example:** If an OWF recipient was hired on 03/01/01, he/she must have received cash assistance benefits for nine months between March 2001 and October 1999.

The individual must have been included in the OWF cash assistance grant and be part of an eligible OWF cash assistance AG. They must have been eligible and in receipt of benefits, not merely the payee, a deemed or non-eligible member of the AG.

Documentation to support the individual's eligibility for OWF must be submitted to ODJFS to verify receipt of OWF cash assistance for the period of consideration. Supporting documentation includes IQEL, IQCH and CLRC screen prints.

**Welfare-to-Work (WtW) Target Group:**

This target group refers to any individual who was an eligible member of an AG that has received TANF/OWF cash assistance (or benefits under a successor program) for at least 18 consecutive months ending on the hire date; or who has received assistance for a total of at least 18 months (whether or not consecutive) after August 5, 1997 and has a hiring date that is not more than two years after the end of the earliest 18-month period; or if the individual's TANF/OWF cash assistance eligibility expired under a federal or state law after August 5, 1997, then he/she must have become employed within two years after eligibility expired.

**Example:** If an OWF eligible individual was hired on 03/01/01, the individual must have received TANF/OWF cash assistance for 18 consecutive months beginning 03/01 to 10/99, or have received TANF/OWF cash assistance during any 18-month period after August 5, 1997.

The individual must have been included in the cash assistance grant and part of an eligible AG. They must have been eligible and in receipt of TANF/OWF cash assistance benefits, not merely the payee, a deemed or non-eligible member of the AG.

Documentation to support the individual's eligibility for OWF must be submitted to ODJFS to verify receipt of OWF cash assistance for the period of consideration. Supporting documentation includes IQEL, IQCH and CLRC screen prints.

**Food Stamps Target Group:**

This target group refers to any eligible individual who is between the ages of 18 and 24 on the hire date, and who is an eligible member of a family that received food stamps for up to six months ending on the hire date. If the individual received food stamps for 3 out of the last 5 months ending on the hire date, then ABAWD (Able Bodied Adult Without Dependents) status must be checked. If the individual meets ABAWD criteria, then they must also have ceased to be eligible for food stamps.

**Example:** If a Food Stamp eligible individual was hired on 03/01/01, then he/she must have received food stamps for the period 03/01 to 10/00. If the individual has not received food stamps for all of the six month period but has received at least 3 out of the last 5 months, then ABAWD status must be checked. If the individual meets ABAWD criteria, then he/she cannot have received food stamps beyond the month of hire.

The individual must be specifically included in the FS allotment and be part of an eligible AG. They must be eligible and receiving benefits, not merely the payee, a deemed or non-eligible member of the AG.

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Documentation to support the individual's eligibility for Food Stamps must be submitted to ODJFS to verify receipt of Food Stamp benefits for the period of consideration. Supporting documentation includes IQEL, IQFS and CLRC screen prints.

#### **Veteran Target Group:**

This target group refers to any individual who was a veteran and a member of a family receiving assistance under a Food Stamp Program under the Food Stamp Act of 1977 for at least three consecutive months during the 15-month period ending on the hire date.

**Example:** If an individual were hired on 3/01, he/she must have received three consecutive months of food stamps within the period 3/01 to 1/00.

The individual must be specifically included in the FS allotment and be part of an eligible AG. They must be eligible and receiving benefits, not merely the payee, a deemed or non-eligible member of the AG.

Documentation to support the individual's eligibility for Food Stamps must be submitted to ODJFS to verify receipt of Food Stamp benefits for the period of consideration. Supporting documentation includes IQEL, IQFS and CLRC screen prints.

Counties are encouraged to use the attached validation form for consistency in reporting to ODJFS. A signed validation form confirms that the information reported is correct based on county records. Audits are possible.

For more information on tax credits, please reference OWF/PRC Guidance Letter No. 26, or contact the state WOTC Coordinator, Carolyn Casper-Duvall at (614) 644-7096.

#### **References**

ETA Handbook No. 408, Second Edition, U.S. Department of Labor, Employment and Training Administration, Washington, D.C. 20210.

GLM:mf

Attachment

cc: Regional Account Managers

Charles A.Blunt

John Schuster

Bureau Chiefs/OWD

WOTC Coordinator