

**Attachment**

**WOTC Section of The Working Families Tax Relief Act of 2004**

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**SEC. 303. WORK OPPORTUNITY CREDIT AND WELFARE-TO-WORK CREDIT.**

(a) EXTENSION OF CREDIT-

(1) IN GENERAL- Section 51(c)(4) is amended by striking 'December 31, 2003' and inserting 'December 31, 2005'.

(2) LONG-TERM FAMILY ASSISTANCE RECIPIENTS- Section 51A(f) is amended by striking 'December 31, 2003' and inserting 'December 31, 2005'.

(b) EFFECTIVE DATE- The amendments made by this section shall apply to individuals who begin work for the employer after December 31, 2003.