SAMPLE OF DENIAL LETTER

Date: *[Month] xx*, 2012

[Employer's or Representative's Name]
[Address]
[PO Box 0000]
[City, State Zip Code]

Dear [*Consultant's or Employer's Name]*:

RE: Denial(s) of Certification Request(s) for Expired Recovery Act Target Groups

Company Name: _____

The [*SWA's Name*] acknowledges receipt of Internal Revenue Service (IRS) Form 8850 (Pre-Screening Notice and Certification Request for the Work Opportunity Credit) requesting certification for individuals hired after December 31, 2010 under the American Recovery and Reinvestment Act of 2009 (Recovery Act) Unemployed Veteran and/or Disconnected Youth target groups.

The legislative authority for these two Work Opportunity Tax Credit (WOTC) temporary groups expired on December 31, 2010. On December 7, 2012, the U.S. Department of Labor Employment and Training Administration (ETA) issued guidance providing SWAs with final processing guidance for Recovery Act WOTC applications (Training and Employment Guidance Letter No. 10-12). As instructed in that guidance, effective December 7, 2012, the *[SWA's name]* is no longer accepting applications for the Recovery Act target groups, and is issuing denials to all applications received seeking certification under the Unemployed Veteran or Disconnected Youth target groups for hires who began employment after December 31, 2010. The [*SWA's name]* will hold for one year your company's applications and related paperwork, beginning with the publication date of ETA's guidance on December 7, 2012.

***[SWA's name]*, hereby, denies WOTC certification to the above mentioned applications under one or both of the two Recovery Act groups checked below due to expiration of their legislative authority on December 31, 2010.**

☐ _____Target Group J (Unemployed Vet) ☐ _____Target Group K (Disconnected Youth)
[Quantity] *[Quantity]*

We encourage you to continue using WOTC in the future. Even though the authorization for these groups expired in 2010, tax credits are available for certain newly hired veterans under the VOW to Hire Heroes Act. See www.doleta.gov/wotc for more details or call your State WOTC Coordinator at *[state contact info]*.

Should you have questions regarding this matter, please contact the WOTC Unit at (*xxx) xxx-xxxx*.

Sincerely,

[Signature]

WOTC State Coordinator