



Department of the Treasury
Internal Revenue Service

Notice 1203

(March 1997)

**Supplementary Instructions for
Form 8850**

Employers who want to claim the work opportunity credit use **Form 8850**, Work Opportunity Credit Pre-Screening Notice and Certification Request, when hiring individuals who belong to one of seven targeted groups listed on the back of the form.

At the top of Form 8850 is a space for the job applicant's date of birth. We request this information because of specific age requirements for membership in the following three targeted groups: high-risk youths (ages 18 through 24), qualified summer youth (ages 16 and 17), and qualified food stamp recipients (ages 18 through 24).

Some employers have expressed an interest in limiting the collection of age information on Form 8850 to applicants who meet the age requirements for the above three groups. To accommodate their concerns, the following supplementary instructions were issued in Announcement 96-116, 1996-46 I.R.B. 12:

For applicants who are age 25 or older, employers are not required to ask for the applicant's date of birth and may leave the date-of-birth entry space blank.

The announcement also said that the IRS expected to publish a revised Form 8850 in early 1997. Because the credit is scheduled to expire for individuals beginning work after September 30, 1997, the IRS will not revise Form 8850 unless the credit is extended.

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