

**NOTICE OF REVOCATION (NOR)  
Work Opportunity Tax Credit Program**

(Sample Revocation Notice to be sent to Employer and IRS – Return Receipt Requested)

Employer’s Name: \_\_\_\_\_

Federal Employer Identification Number (EIN):   -

Address: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

New WOTC Certified Employee’s Name: \_\_\_\_\_

Employee’s Social Security Number (SSN): . . . , . . . , . . . . .

(Enter last four digits of employee’s SSN)

Employee’s Address: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

On \_\_\_\_\_ the individual identified above was certified as meeting the

(Enter date of certification)

requirements of a member of target group \_\_\_\_\_ for the Work

(Enter target group name)

Opportunity Tax Credit (WOTC) under Section 51 of the Internal Revenue Code. Subsequent review reveals that the certification was incorrect.

Accordingly, the certification is revoked and wages paid by you to the individual after you receive this notification cannot be treated as qualified wages for WOTC purposes, and are therefore not eligible for the tax credit. A copy of this notice is being sent to the Internal Revenue Service.

\_\_\_\_\_  
(Authorized SWA Official’s Signature)

\_\_\_\_\_  
(Date)

cc: Internal Revenue Service

Participating Agency  
Address  
SWA File