

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

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

Employer's Name: _____

Employer Identification Number (EIN): -

Employer Address: _____

WOTC Certified Employee's Name: _____

Employee's Social Security Number (SSN): --

(Enter last four digits of employee's SSN)

Employee's Address: _____

On _____ the employee identified above was certified as meeting the
(Enter date of certification)
eligibility criteria requirements of the _____ targeted group for
(Enter targeted group name)
the Work 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. Wages paid by you to the individual after you receive this Notice 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