



## ACCEPTABLE DOCUMENTATION TO SUPPORT TAX CREDIT ELIGIBILITY

APPLICANTS MUST PROVIDE ONE OF THE DOCUMENTS LISTED IN THE CATEGORY OF CHOICE UNLESS OTHERWISE INDICATED

CATEGORY	ACCEPTABLE DOCUMENTATION
<b>CalWORKS</b>	Document issued by the local CalWORKS administrator stating that the employee was eligible for CalWORKS public assistance program.
<b>WIA Program Participant</b>	Document issued by the local Workforce Investment Act (WIA) case manager or administrator stating that the employee is enrolled in, or eligible for, WIA Intensive Services or Core B Services.
<b>WOTC or Successor Program</b>	Document issued by the Work Opportunity Tax Credit or successor program's designated local agency stating that the employee was a member of a targeted group, as defined in Internal Revenue Code Section 51(d), or its successor.
<b>Economically Disadvantaged</b>	<p>"Economically disadvantaged individual" or "economically disadvantaged youth" means an individual who is at least 14 years of age, and resides in a household with a total family income not exceeding the very low income category adjusted for family size and location (see <i>Income Limits Chart</i>),</p> <ul style="list-style-type: none"> <li>• An official identification card or other document issued by the federal government or any state or local government that shows the employee's age or date of birth, and indicates that the employee is at least 14 years of age</li> <li>• A completed Income Verification Worksheet which includes</li> <li>• Documentation to show proof of income for the 90 days preceding the hire date</li> </ul>
<b>Dislocated Worker – Laid Off and Unlikely to Return to Prior Industry or Occupation</b>	<p>To demonstrate that, immediately preceding the commencement of employment with the Applicant, the employee is a qualified employee as a dislocated worker under Subdivision (b)(4)(A)(iv)(IV)(aa), the Applicant shall provide at least <b>one item from each of subdivisions (1), (2) and (3) below</b>:</p> <p>(1) To document that an employee has been terminated, laid off, or received a notice of termination or layoff:</p> <ul style="list-style-type: none"> <li>• Copy of a termination notice or other company documentation of employee's termination or layoff.</li> <li>• Employer or union representative letter identifying the employee's termination date.</li> <li>• Photocopy of printed media article or announcement, including the name and date of the publication, describing the layoff, along with a copy of the employee's last payroll check prior to hire by the Applicant.</li> <li>• Separation or Termination Report, or equivalent, signed by the employee's former employer.</li> <li>• Document showing that the employee is eligible for or has exhausted entitlement to unemployment insurance benefits as specified in subdivision (c)(2) below.</li> </ul> <p>(2) To document that the employee is eligible for or has exhausted entitlement to unemployment insurance benefits:</p> <ul style="list-style-type: none"> <li>• Unemployment insurance records.</li> <li>• Statement by an Unemployment Insurance representative.</li> </ul> <p>(3) To demonstrate that the employee is unlikely to return to his or her previous industry or occupation:</p> <ul style="list-style-type: none"> <li>• Screen print of California Employment Development Department Labor</li> <li>• Market Information Division screens that indicates limited opportunities for employment in the same or similar occupation such that the employee is unlikely to return to that occupation.</li> <li>• Doctor's statement indicating employee's inability to return to previous industry/occupation due to physical limitations.</li> <li>• Vocational rehabilitation counselor's statement indicating the employee's inability to return to previous industry/occupation due to physical limitations.</li> <li>• Other third-party documentation that demonstrates the unavailability of similar employment in the employee's previous industry or profession.</li> </ul>
<b>Dislocated Worker – Plant Closure</b>	<p>Provide <b>at least one item from each of subdivisions (1) and (2)</b> below:</p> <p>(1) To document that there has been a permanent plant, facility, or enterprise closure or substantial lay off:</p> <ul style="list-style-type: none"> <li>• Bankruptcy documents, if declared under Chapter 7, Title 11 U.S.C., Notice of Foreclosure or a similar document provided by a financial institution when such document clearly shows that a closure or mass layoff will occur as a result of its issuance.</li> </ul>

	<ul style="list-style-type: none"> <li>• Copy of a printed media article/announcement, including the name and date of the publication, describing the closure/mass layoff.</li> <li>• Statement from the employer or the union representative.</li> <li>• Statement from the employer's bank official, attorney, supplier, or accountant.</li> <li>• WARN (Worker Adjustment and Retraining Notification Act) notice.</li> </ul> <p>(2) To document that an employee has been terminated, laid off, or received a notice of termination or layoff, the Applicant shall provide one of the following documents verifying that the employee was employed at the plant, facility, or enterprise identified in (d)(1) above:</p> <ul style="list-style-type: none"> <li>• Copy of a notice of termination or layoff or other company documentation of employee's termination.</li> <li>• Employer or union representative letter identifying the employee's termination date.</li> <li>• Separation or Termination Report, or equivalent, signed by the employee's former employer.</li> <li>• Evidence that the employee is or was employed by the plant, facility, or enterprise identified in subdivision (d)(1).</li> <li>• WARN notice.</li> </ul>
<b>Dislocated Worker – Long Term Unemployed with Limited Opportunities for Employment</b>	<p>Provide at least one item from each of subdivisions (1) <b>and</b> (2) below:</p> <p>(1) To document that the employee is long-term unemployed, one of the following dated at least 15 weeks prior to commencement of employment with the Applicant:</p> <ul style="list-style-type: none"> <li>• Proof of receipt of unemployment benefits for at least 15 weeks prior to commencement of employment or proof that unemployment benefits were exhausted.</li> <li>• Unemployment insurance verification (benefits records).</li> <li>• Unemployment insurance award letter with claim history.</li> <li>• Workers Investment Act Displaced Worker Unit Verification.</li> <li>• Statement by an Unemployment Insurance representative.</li> <li>• Documentation that qualifies the employee as a dislocated worker under subdivision (c) or as a dislocated worker due to plant, facility, or enterprise closure under subdivision (d) showing long-term unemployment for at least 15 weeks prior to commencement of employment.</li> </ul> <p>(2) To document that the employee has limited opportunities for employment or reemployment in the same or a similar occupation:</p> <ul style="list-style-type: none"> <li>• Screen print of California Employment Development Department Labor</li> <li>• Market Information Division screens that indicates limited opportunities for employment or reemployment in the same or similar occupation.</li> <li>• Doctor's statement indicating employee's inability to return to previous industry/occupation due to physical limitations.</li> <li>• Vocational rehabilitation counselor's statement indicating the employee's inability to return to previous industry/occupation due to physical limitations.</li> <li>• Other third-party documentation that demonstrates the unavailability of similar employment in the employee's previous industry or profession.</li> </ul>
<b>Dislocated Worker – Formerly Self-Employed</b>	<p>To demonstrate that, immediately preceding the commencement of employment with the Applicant, an employee is a qualified employee as a dislocated <b>former self-employed worker</b> applicant shall provide a <b>combination</b> of the following or other documents sufficient to demonstrate that the employee previously was self-employed and was unemployed prior to the commencement of employment due to economic conditions in the community or due to natural disaster:</p> <ul style="list-style-type: none"> <li>• Bankruptcy documents listing both the name of the business and the employee's name.</li> <li>• A business license or permit listing the employee's name.</li> <li>• Copy of articles of incorporation or documentation of dissolution for the business listing the employee as an owner.</li> <li>• Prior year's income tax return.</li> </ul>
<b>Dislocated Worker – Military Installation Closure</b>	<p>To demonstrate that, immediately preceding the commencement of employment applicant was a dislocated civilian employee of the Department of Defense <b>employed at a military installation being closed</b> or realigned under the Defense Base Closure and Realignment Act of 1990, the Applicant shall provide</p> <ul style="list-style-type: none"> <li>• Copy of the employee's termination notice <b>and</b></li> <li>• Either a copy of a media article or announcement describing the layoff or closure, or an employer or union representative letter describing the layoff or closure.</li> </ul>
<b>Dislocated Worker – Involuntarily</b>	<p>A dislocated worker who was <b>an active member of the armed forces</b> or National Guard as of September 30, 1990, and was involuntarily separated or separated pursuant to a special benefits program</p> <ul style="list-style-type: none"> <li>• Report of separation or discharge from the armed services or the National Guard.</li> </ul>

<b>Separated Military</b>	<ul style="list-style-type: none"> <li>• Veterans Administration documentation.</li> <li>• Verification by State Veterans Agency.</li> </ul>
<b>Dislocated Worker – Seasonal or Migrant Worker</b>	<ul style="list-style-type: none"> <li>• Documentation of employee's migrant employment in a seasonal occupation.</li> <li>• Employer or union representative letter describing seasonal layoff in employee's seasonal occupation.</li> <li>• Copies of termination notices identifying employer and employee.</li> <li>• Copies of employee's pay stubs identifying seasonal employer.</li> </ul>
<b>Dislocated Worker – Clean Air Act Compliance</b>	<ul style="list-style-type: none"> <li>• Copy of the employee's termination notice <b>and</b></li> <li>• Photocopy of a media article</li> <li>• Or announcement describing the reason for the layoff,</li> <li>• Or an employer or union representative letter stating that compliance with the Clean Air Act was the reason for the layoff.</li> </ul>
<b>Disabled Individual</b>	<p><b>One</b> of the following to show the employee was <b>disabled and is eligible for, enrolled in, or has completed a state rehabilitation plan:</b></p> <ul style="list-style-type: none"> <li>• Physician's statement.</li> <li>• Rehabilitation plan.</li> <li>• Vocational rehabilitation letter.</li> <li>• Verification by state or federal rehabilitation counselor.</li> <li>• Letter from a state drug or alcohol rehabilitation agency.</li> <li>• Medical records.</li> <li>• Social Security Administration disability records.</li> <li>• Social Service records/referral.</li> </ul>
<b>Service Connected Disabled Veteran</b>	<ul style="list-style-type: none"> <li>• DD-214 Defense Department Report of Separation.</li> <li>• Veterans Administration documentation.</li> <li>• Verification by State Veterans Agency.</li> </ul>
<b>Vietnam Era Veteran or Veteran Recently Separated</b>	<ul style="list-style-type: none"> <li>• Report of separation or discharge from the armed services or the National Guard.</li> <li>• Veterans Administration documentation.</li> <li>• Verification by State Veterans Agency.</li> </ul> <p><u>Note:</u> For purposes of this category, "recently separated" means within 48 months preceding commencement of employment with the qualified taxpayer; and the term "Vietnam era veteran" means a veteran any part of whose active military service occurred between August 5, 1964, and May 7, 1975.</p>
<b>Ex-Offender</b>	<ul style="list-style-type: none"> <li>• Court documents.</li> <li>• Letter of parole.</li> <li>• Letter from probation officer.</li> <li>• Police records.</li> <li>• A copy of a background check report or independent court records report showing the employee as an ex-offender as defined in subdivision 8461(e), signed by a background checking business or independent court records business, licensed and/or certified if required by California or federal law.</li> <li>• Other government document verifying ex-offender status, such as a letter from the Board of Prison Terms, or a letter from the Governor's Office.</li> </ul>
<b>Receiving or Eligible for Public Assistance</b>	<ul style="list-style-type: none"> <li>• Public assistance award letter.</li> <li>• Benefit printout.</li> <li>• Current food stamp identification card or award letter.</li> <li>• Social Security Insurance award letter or check stub.</li> <li>• Refugee Cash Assistance.</li> <li>• Verification by Department of Social Services.</li> <li>• Written statement from county welfare office.</li> </ul>

	<ul style="list-style-type: none"> <li>• Public assistance records/printout.</li> </ul>
<b>Native American, Native Samoan, Native Hawaiian or member or another group of Native American decent</b>	<ul style="list-style-type: none"> <li>• Native American tribal record document.</li> <li>• Certified Degree of Indian Blood (CDIB) card, issued by the Bureau of Indian Affairs.</li> <li>• Documentation that the employee is a Native Samoan, Native Hawaiian, or a member of another group of Native American descent.</li> </ul>
<b>Targeted Employment Area (TEA) Resident</b>	<ul style="list-style-type: none"> <li>• Form I-9, U.S. Department of Justice, Immigration and Naturalization Service.</li> <li>• Form W-4, U.S. Department of the Treasury and Internal Revenue Service.</li> <li>• Driver's license or State Identification Card.</li> <li>• Landlord statement.</li> <li>• Lease or rental agreement.</li> <li>• Utility bill.</li> </ul>