

WORK OPPORTUNITY TAX CREDIT (HIRE ACT) ELIGIBILITY FORM

YOU MAY BE ELIGIBLE...

to receive a tax credit of up to \$1,000 from the work opportunity tax credit for the payroll you paid during 2010.

If you hired a new employee during 2010 continue to Step 1.

ELIGIBILITY WORKSHEET

1


Determine the eligibility for Work Opportunity Tax Credit (WOTC):

The HIRE ACT defines a "Qualified Employee" as a newly hired employee after Feb 3, 2010 and before Dec 31, 2010 and generally must have been unemployed at least 60 days prior to their start date.

- (a) If you hired new employees that are "Qualified Employees", please provide their names and date of hire.

(please add additional pages if you hired more than 1 employee)

- (b) If you hired a "Qualified employee", go to Step 2.

* If the new hired employee is not a Qualified employee,  you do not qualify for the credit.

2

The Work Opportunity Tax Credit (WOTC) is eligible for an employer who employed a Qualified employee at least 52 consecutive weeks.

The maximum business credit under the WOTC is the lesser of \$1,000 or 6.2% of wages paid to the "Qualified Employee" during 52 consecutive work period.

Therefore, if employer meets the WOTC requirements, the qualified employer can take business tax credit on their 2011 business tax return.

- (a) If you have a "Qualified employee", please provide us the employee's name and total payroll from their hire date in 2010 through 52 consecutive weeks.
- (b) If you received Form W-11 from a Qualified employee, please provide us a copy.

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Send the worksheet, copies of all Form W-11s and payroll information to Stewart, Archibald & Barney, LLP.

Stewart, Archibald & Barney, LLP will calculate the eligible Work Opportunity Tax Credit (WOTC) for you and will keep it for your 2011 business tax return. Stewart, Archibald, & Barney, LLP will continue to monitor developments and advise you of significant tax legislation as conditions warrant.