



The Work Opportunity Tax Credit (WOTC) Extended Through 2005

On October 4, 2004, President Bush signed into law the extension of the Work Opportunity Tax Credit (WOTC) through December 31, 2005. The extension is part of H.R. 1308 – the Working Families Tax Relief Act of 2004. The amendment made by section 303 shall apply to individuals who began work for the employer after December 31, 2003.