

TRAINING AND EMPLOYMENT NOTICE	NO. 23-19
	DATE April 29, 2020

TO: STATE WORKFORCE AGENCIES
STATE WORKFORCE LIAISONS
WORK OPPORTUNITY TAX CREDIT COORDINATORS

FROM: JOHN PALLASCH 
Assistant Secretary

SUBJECT: New Expiration Date for Work Opportunity Tax Credit Forms Under the Paperwork Reduction Act

1. **Purpose.** To inform State Workforce Agencies (SWA) of Office of Management and Budget (OMB) approval of the extension, without any changes, of the Work Opportunity Tax Credit (WOTC) reporting, administrative, and processing forms under the Paperwork Reduction Act of 1995 (PRA). These forms were processed under OMB Control number 1205-0371.
2. **Action Requested.** Please disseminate this information to appropriate staff.
3. **Summary and Background.**
 - a. Summary – The Work Opportunity Tax Credit (WOTC) is authorized until December 31, 2020 (Section 143 of Division Q of P.L.116-94 -- Further Consolidated Appropriation Act, 2020). The WOTC is a Federal tax credit available to employers for hiring from certain targeted groups who have consistently faced significant barriers to employment. The updated WOTC administrative reporting forms with a new expiration date of March 31, 2023 are now available for use.
 - b. Background – The WOTC administrative reporting forms expired on January 31, 2020. In order to update the forms with a new expiration date, the forms underwent a public comment period to meet PRA requirements before submitting to OMB for approval. Stemming from this process with no public comments, ETA Forms 9058, 9061, 9062, and 9063, 9065 and 9175 were approved by OMB without any changes. The approval of these forms is effective through March 31, 2023.
4. **WOTC Forms.** The following outlines the specific uses for each of the WOTC forms with updated expiration dates.

ETA Form 9058 – Report 1, Certification Workload and Characteristic of Certified Individuals. This form collects program activity by the SWAs and is submitted to the Employment and Training Administration on a quarterly basis.

ETA Form 9061, Individual Characteristics Form and its Instructions. This form is used by employers together with IRS Form 8850 to request certification of their new hires under any target group, provided the new hire is eligible by meeting the target group's requirements.

ETA Form 9062, Conditional Certification, and its Instructions. This form is used together with IRS Form 8850 in place of ETA Form 9061, when the new hire has been pre-certified in a specific target group by a Participating Agency.

ETA Form 9063, Employer Certification, and its Instructions. This form is issued by a SWA to an employer or representative to inform the employer that his new hire has been determined eligible under the target group requested and as a result the employer may claim a tax credit. ETA will email this form to the SWAs.

ETA Form 9065, Work Opportunity Tax Credit, Audit Summary Worksheet is an optional ETA form for SWAs' internal use in recording the results of verification activities conducted by each SWA. This is not a required form to be submitted to ETA.

ETA Self-Attestation Form (SAF) 9175, Qualified Long-term Unemployment Recipient. To facilitate the SWAs' processes for eligibility determination for the target group of Qualified Long-term Unemployment Recipient (LTUR), ETA created a national SAF.

5. **Inquiries.** Please direct inquiries to the appropriate WOTC Regional Coordinator. The WOTC Regional Coordinator directory is located at:

<https://www.doleta.gov/business/incentives/opptax/contact/regional-offices.cfm>

6. **References.**

- Section 51 of the Internal Revenue Code (Code) of 1986, as amended; and
- Section 143 of Division Q of P.L.116-94 -- Further Consolidated Appropriation Act, 2020.

7. **Attachments**

- ETA Form 9058 – Report 1, “Certification Workload and Characteristics of Certified Individuals, Work Opportunity Tax Credit”
- ETA Form 9061, “Individual Characteristics Form, Work Opportunity Tax Credit”
- ETA Form 9062, “Continued Certification, Work Opportunity Tax Credit”
- ETA Form 9065, “Work Opportunity Tax Credit, Audit Summary Worksheet”
- ETA Self-Attestation Form (SAF) 9175, “Qualified Long-term Unemployment Recipient”



Certification Workload and Characteristics of Certified Individuals

Work Opportunity Tax Credit - Report No. 1

U.S. Department of Labor
Employment and Training Administration

State:	Quarter Ending:	Persons are not required to respond to this collection of information unless it displays a currently valid OMB control number. Respondents' obligation to reply to these reporting requirements is mandatory (P.L. 104-188). Public reporting burden for this collection is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this information collection, including suggestions for reducing this burden to the U.S. Department of Labor, Employment and Training Administration, Division of National Programs, Tools, & Technical Assistance, 200 Constitution Ave., NW, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371).	OMB Control No. 1205-0371 Expiration Date:
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PART I. CERTIFICATION WORKLOAD

CERTIFICATION REQUESTS (System Inputs)				CERTIFICATION REQUESTS (System Outputs)			
A) Incomplete Requests	B) Requests Needing Action	C) New Requests	D) Total Requests to Be Processed	E) Certified Requests	F) Denied Requests	G) Incompl	H) Requests Needing Action

PART II. CHARACTERISTICS OF CERTIFIED INDIVIDUALS

I) By WOTC Target Group	(a) No. of CCs Resulting in Certifications	(b) No. Certified Individuals	J) By Occupation	(a) No. Certified Individuals	J) By Occupation (Cont.)	(a) No. Certified Individuals	K) By Starting Hourly Wage	(a) No. Certified Individuals
1.IV-A TANF Recipient			Name-Code		Name-Code		1. Under Federal Minimum Wage	
2Ba. Veteran Receiving SNAP benefits (V)			1. Management Occupations – 11		12. Protective Services – 33		2. \$7.25 - \$8.25	
2Bb. Disabled Veteran (DV)			2. Business & Financial Operations – 13		13. Food Preparation & Serving – 35		3. \$8.26 – \$8.99	
2Bc. DV Unemployed for 6 months					14. Bldg. & Grounds Cleaning & Maintenance – 37			
2Bd. V Unemployed for 4 weeks			3. Computer & Mathematical – 15		15. Personal Care & Service - 39		4. \$9.00 - \$9.99	
2Be. V Unemployed for 6 months			4. Architecture & Engineering – 17		16. Sales & Related Occupations – 41		5. \$10.00 – Higher	
3. Ex-Felon			5. Life, Physical & Social Sciences – 19		17. Office/Administrative Support – 43		6. TOTAL (For Qtr.)	
4. Summer Youth			6. Community & Social Services – 21		18. Farming, Fishing & Forestry – 45			
5. Designated Community Resident			7. Legal Occupations – 23		19. Construction & Extraction – 47			
6a. Voc. Rehab Referral			8. Education, Training, & Library – 25		20. Installation/Maintenance/Repair- 49			
6b. Ticket Holder			9. Arts, Design, Entertainment, Sports/Media Occupations – 27		21. Production Occupations – 51			
7. SNAP Recipient			10. Healthcare Practitioner & Technical – 29		22. Transportation & Material Moving Production Occupations – 53			
8. SSI Recipient			11. Healthcare Support Occupations – 31		23. Military Specific Occupations – 55			
9. Long-term TANF								
10. LTUR								
11. TOTAL (For Qtr.)								
12. TOTAL (YTD)								
24. Name and Title of Responsible Official:		25. Signature Title:		26. Date Signed:		27. Total (For Qtr.)		

Instructions for Preparing ETA Form 9058, Report 1 –“Certification Workload and Characteristics of Certified Individuals,” Work Opportunity Tax Credit Report

Introduction. Part I. of this report clarifies and simplifies data reported on certifications issued and provides state workforce agencies' (SWAs) workload numbers during each reporting quarter. Part II., continues to collect data on selected characteristics of certified individuals.

Form Updates. The Protecting Americans from Tax Hikes Act of 2015 introduced a new WOTC target group, the Long-term Unemployment Recipient (LTUR), see Box 10.

Background. The purpose of ETA Form 9058 is to provide SWAs with a standardized e-reporting format, which accurately reflects program activity levels and outcomes under the Work Opportunity Tax Credit (WOTC). It is important for SWAs to maintain programmatic reporting procedures that account for each tax request (IRS Form 8850) received and its subsequent outcome (issuance of a tax certification or denial). A properly completed ETA Form 9058 accurately reflects program use and the level of any programmatic backlog that may exist. To ensure that the WOTC Program can be evaluated accurately at the national level, it is critical that all SWAs report in a standardized manner using the web-based Enterprise Business Service System (EBSS) Tax Credit Reporting System (TCRS).

INSTRUCTIONS FOR COMPLETING THIS FORM:

State. Enter the name of the state submitting ETA Form 9058.

Quarter Ending Period. Enter ending date of the quarter for the reported program data.

Part I. "Certification Workload." SWAs must identify from Part I, Item F on the previous reporting quarter's ETA Form 9058 the number of requests (IRS Form 8850s) determined to be incomplete or Needing Action, as defined below:

(A) **Number of Requests Incomplete.** Enter the total number of requests (IRS Form 8850s) received by the SWA prior to the beginning of the current report period, but for which no applicant eligibility determination action (excluding the 48-hour review) was taken. This total is to be entered into Part I, Item (A) of ETA Form 9058.

(B) **Number of Requests Needing Action.** Enter the total number of requests (IRS Form 8850s) received by the SWA prior to the beginning of the current report, but for which no review and total is to be entered into Part I, Item (B) of recently revised ETA Form 9058.

(C) **New Requests.** Enter the total number of requests (IRS Form 8850s) received by the SWA during the current reporting quarter. Some states may have received requests (IRS Form 8850s) that were not previously recorded and/or reported on any prior quarterly report ETA 9058 for various reasons. It is Important for the SWA to report all requests (IRS Form 8850s) received. Therefore, any request received outside of the current reporting quarter, which has not previously been reported, should be included with the number of requests received during the current reporting period. That total should be entered as the number of "New Requests". This total is to be entered into Part I, Item (C) of ETA Form 9058.

(D) **Total Requests to Be Processed.** Enter the sum of Items A, B & C. This total represents the number of requests (IRS Form 8850s) received by the SWA, which are available to be processed. This total is to be entered under Part I, Item (D) of ETA Form 9058. **Note.** A denial is a certification request (IRS Form 8850) determined by the SWA to be ineligible for the WOTC.

(E) **Requests Certified.** Enter the total number of WOTC certifications issued during the current report period.

(F) **Requests Denied.** Enter the total number of requests (IRS Form 8850s) denied by the SWA during the current report period.

Note. A denial is a request (IRS Form 8850) determined by the SWA to be ineligible for the WOTC.

(G) **Number of Requests Incomplete.** Enter the total number of requests (IRS Form 8850s) received and reviewed by the SWA, but which the SWA could neither approve nor deny due to such things as, but not limited to, the need for additional eligibility documentation for which the SWA has made a formal request to the employer, authorized tax consultant, or other third party entity, ETA Form 9061 not submitted, etc.

Note. This number will also be entered in Part 1, Item A. of the subsequent quarterly report ETA Form 9058.

(H) **Number of Requests Needing Action.** Enter the number of requests (IRS Form 8850s) received by the SWA but for which no review and/or action has yet been taken to determine applicant eligibility.

Note. This value will also be entered in Part I, Item B. of the subsequent quarterly report ETA Form 9058. Part I, Item H is the sum of Item D, minus Item E, minus Item F, minus Item G.

Part I. Completion Formula:

$(A+B + C) = D$ and

$D - (E + F + G) = H$ Same as: Items $(A+B+C) = D$ and $(D-E-F-G) = H$

Part II. "Characteristics of Certified Individuals by Tax Credit." This part is divided into three sections (Section I, Section J, and Section K).

Section I reflects the number of requests (IRS Form 8850s) certified by the SWA during the current report period **by WOTC target groups**. Section J reflects the number of requests (IRS Form 8850s) certified by the SWA during the current report period **by occupation**. Section K reflects the number of requests (IRS Form 8850s) certified by the SWA during the current report period **by starting hourly wage**.

Section I.

Section I, Column (a). Enter the total number of certifications, issued by the SWAs, by target group, during the current report period, which resulted from the issuance of a conditional certification i.e., ETA Form 9062.

Section I, Column (b). Enter the total number of WOTC certifications issued by the SWAs, by target group, during the current report period.

Section I, Line #1. Enter the total number of WOTC certifications issued by the SWA during the current report period, for the IV-A TANF group.

Section I, Line #2Ba. Enter the total number of WOTC certifications issued by the SWA during the current report period, for Veterans receiving SNAP benefits.

Section I, Line #2Bb. Enter the total number of WOTC certifications issued by the SWA during the current report period, for "Disabled Veterans" receiving compensation for a service-connected disability.

Section I, Line #2Bc. Enter the total number of WOTC certifications issued by the SWA during the current report period, for Disabled Veterans unemployed for 6 months.

Section I, Line #2Bd. Enter the total number of WOTC certifications issued by the SWA during the current report period, for Veterans unemployed for at least 4 weeks but less than 6 months.

Section I, Line #2Be. Enter the total number of WOTC certifications issued by the SWA during the current report period, for Veterans unemployed for at least 6 months.

Section I, Line #3. Enter the total number of WOTC certifications issued by the SWA during the current report period, for Ex-felons.

Section I, Line #4. Enter the total number of WOTC certifications issued by the SWA during the current report period for the Summer Youth group

Section I, Line #5. P.L. 110-28 changed the name of the High-Risk Youth to "Designated Community Residents (DCRs)." Enter the total number of WOTC certifications issued by the SWA during the current report period, for DCRs.

Section I, Line #6a. Enter the total number of WOTC certifications issued by the SWA during the current report period, for Vocational Rehabilitation Referrals.

Section I, Line #6b. Enter the total number of WOTC certifications issued by the SWA during the current report period, for "ticket holders." (e.g., SSDI, or Voc. Rehab – formerly called People with Disabilities).

Section I, Line #7. Enter the total number of WOTC certifications issued by the SWA during the current report period, for SNAP (formerly Food Stamps) recipients.

Section I, Line #8. Enter the total number of WOTC certifications issued by the SWA during the current report period, for SSI recipients.

Section I, Line #9. Enter the total number of WOTC certifications issued by the SWA during the current report period, for "Long-term TANF" Recipients.

Section I, Line #10. Enter the total number of WOTC certifications issued by the SWA during the current report period, for "Long-term Unemployment Recipients" (LTURs).

Section I, Line #11. Enter the sums of columns (a) and (b) and also the federal program current Quarter (For Qtr.) Totals of columns (a) and (b) for Column I. "By WOTC Target Group;" and for Column J. "By Occupation," Line # 27. Total (For Qtr.) and for Column K. By Starting Hourly Wage" Line # 6 (For Qtr.). **Note.** The first quarterly report of the federal program year (October 1-December 31), the totals of Section I, Line #11 (For Qtr.) and Line #12 (YTD) should be the same. Also, the total (For Qtr.) of Part II, Section I, Line #12, columns (a) & (b) should equal the total entered in Part I. Item E. Certified Requests.

Section I, Line #12. After Quarter 1, for all subsequent quarters enter the cumulative federal program Year-to-Date (YTD) totals of columns (a) and (b). (including totals for Column I, Column J, and Column K (right hand side of this form). **Reminder.** The first quarterly report of the federal program year (October 1-December 31), the totals of Section I, Line #11 and Line #12 should be the same.

Section J.

Section J, Column (a). Enter the total number of WOTC Certifications issued by the SWA during the current report period, By Occupation. **Note:** The total for Section J, Column (a), Line #27 is the sum of the column and must equal the total for Section I, Column (a) & (b) Line # 10.

The occupational data reported in Boxes 1-23 are derived from the job titles reported on ETA Forms 9061 or 9062. To prepare this report, SWAs must use the O*NET job families of occupations and their two-digit corresponding codes as illustrated in the following table.

O*NET SOC JOB FAMILIES			
Name	Code	Name	Code
Management Occupations	11	Food Preparation & Serving Related	35
Business & Financial Operations	13	Bldg. & Grounds Cleaning & Maintenance	37
Computer & Mathematical Occupations	15	Personal Care & Service	39
Architecture & Engineering	17	Sales & Related Occupations	41
Life, Physical & Social Sciences	19	Office & Administrative Support	43
Community & Social Services	21	Farming, Fishing, Forestry	45
Legal Occupations	23	Construction & Extraction	47
Education, Training, & Library	25	Installation, Maintenance & Repair	49
Arts, Design, Entertainment, Sports and Media Occupations	27	Production Occupations	51
Healthcare Practitioner & Technical	29	Transportation & Material Moving	53
Healthcare Support Occupations	31	Military Specific Occupations	55
Protective Service Occupations	33		

Section K

Section K, Column (a). Enter the total number of WOTC certifications issued by the SWA during the current report period, “By Starting Hourly Wage.” **Note.** The TOTAL (For Qtr.) for Section K, Column (a), Line #6 is the sum of the column for that quarter and must equal the total for Section I, column (b) “Number Certified Individuals,” Line #11.

Convert as follows:

<u>Unit of Time</u>	<u>Calculated Hourly Wage</u>
Day	Amount divided by 8
Week	Amount divided by 40
Month	Amount divided by 172

24. Name and Title of Responsible Official. Enter the name and title of the authorized signatory official.

25. Signature. Enter the signature of the authorized signatory official.

¹ According to the Fair Labor Standards Act (FLSA), the federal minimum wage is \$7.25 per hour effective July 24, 2009. **Source:** Wage and Hour Division at the U.S. Department of Labor.



1. Control No. (For Agency use only)	APPLICANT INFORMATION (See instructions on reverse)	2. Date Received (For Agency Use only)
EMPLOYER INFORMATION		
3. Employer Name	4. Employer Address and Telephone	5. Employer Federal ID Number (EIN)
APPLICANT INFORMATION		
6. Applicant Name (Last, First, MI)	7. Social Security Number	8. Have you worked for this employer before? Yes ___ No ___ If YES, enter last date of employment: _____
APPLICANT CHARACTERISTICS FOR WOTC TARGET GROUP CERTIFICATION		
9. Employment Start Date	10. Starting Wage	11. Position
12. Are you at least age 16, but under age 40? If YES, enter your <i>date of birth</i> _____	Yes ___ No ___	
13. Are you a Veteran of the U.S. Armed Forces? If NO, go to Box 14. If YES, are you a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits (Food Stamps) for at least 3 months during the 15 months before you were hired? If YES, enter name of <i>primary recipient</i> _____ and <i>city and state</i> where benefits were received _____. OR, are you a veteran entitled to compensation for a service-connected disability? If YES, were you discharged or released from active duty within a year before you were hired? OR, were you unemployed for a combined period of at least 6 months (whether or not consecutive) during the year before you were hired?	Yes ___ No ___ Yes ___ No ___ Yes ___ No ___ Yes ___ No ___	
14. Are you a member of a family that received Supplemental Nutrition Assistance Program (SNAP) (formerly Food Stamps) benefits for the 6 months before you were hired? OR, received SNAP benefits for at least a 3-month period within the last 5 months But you are no longer receiving them? If YES to either question, enter name of <i>primary recipient</i> _____ and <i>city</i> _____ And <i>state</i> where benefits were received _____.	Yes ___ No ___ Yes ___ No ___	
15. Were you referred to an employer by a Vocational Rehabilitation Agency approved by a State? OR, by an Employment Network under the Ticket to Work Program? OR, by the Department of Veterans Affairs?	Yes ___ No ___ Yes ___ No ___ Yes ___ No ___	
16. Are you a member of a family that received TANF assistance for at least the last 18 months		

before you were hired?	Yes ___ No ___	
OR , are you a member of a family that received TANF benefits for any 18 months beginning after August 5, 1997, and the earliest 18-month period beginning after August 5, 1997, ended within 2 years before you were hired?	Yes ___ No ___	
OR , did your family stop being eligible for TANF assistance within 2 years before you were hired because a Federal or state law limited the maximum time those payments could be made?	Yes ___ No ___	
If NO , are you a member of a family that received TANF assistance for any 9 months during the 18-month period before you were hired?	Yes ___ No ___	
If YES, to any question , enter name of <i>primary recipient</i> _____ and the <i>city and state</i> where benefits were received _____		
17. Were you convicted of a felony or released from prison after a felony conviction during the year before you were hired?	Yes ___ No ___	
If YES , enter <i>date of conviction</i> _____ and <i>date of release</i> _____.		
Was this a Federal _____ or a State conviction _____ ? (Check one)		
18. Do you live in an Empowerment Zone or Rural Renewal County (RRC)?	Yes ___ No ___	
19. Do you live in an Empowerment Zone and are at least age 16, but not yet 18, on your hiring date?	Yes ___ No ___	
20. Did you receive Supplemental Security Income (SSI) benefits for any month ending within 60 days before you were hired?	Yes ___ No ___	
21. Are you a veteran unemployed for a combined period of at least 6 months (whether or not consecutive) during the year before you were hired?	Yes ___ No ___	
22. Are you a veteran unemployed for a combined period of at least 4 weeks but less than 6 months (whether or not consecutive) during the year before you were hired?	Yes ___ No ___	
23. Are you an individual who is or was in a period of unemployment that is at least 27 consecutive weeks and for all or part of that period you received unemployment compensation?	Yes ___ No ___	
If YES , what state did you receive unemployment compensation in? _____ (Enter state where UI compensation was received)		
24. Sources used to document eligibility: (Employers/Consultants: List all documentation provided or forthcoming. For SWA Staff: List all documentation used in determining target group eligibility and enter your initials and date when the determination was made.)		
I certify that this information is true and correct to the best of my knowledge. I understand that the information above may be subject to verification.		
25(a). Signature: (See instructions in Box 25.(b) for who signs this signature block)	25.(b) Indicate with a ✓ mark who signed this form: <input type="checkbox"/> Employer, <input type="checkbox"/> Consultant, <input type="checkbox"/> SWA, <input type="checkbox"/> Participating Agency, <input type="checkbox"/> Applicant, or <input type="checkbox"/> Parent/Guardian (if applicant is a minor)	26. Date:

INSTRUCTIONS FOR COMPLETING THE INDIVIDUAL CHARACTERISTICS FORM (ICF), ETA 9061. This form is used together with IRS Form 8850 to help state workforce agencies (SWAs) determine eligibility for the Work Opportunity Tax Credit (WOTC) Program. The form may be completed, on behalf of the applicant, by: 1) the employer or employer representative, the SWA, a participating agency, or 2) the applicant directly (if a minor, the parent or guardian must sign the form) and signed (Box 25a.) by the individual completing the form. This form is required to be used, without modification, by all employers (or their representatives) seeking WOTC certification.
Boxes 1 and 2. **SWA.** For agency use only.

Boxes 3-5. **Employer Information.** Enter the name, address including ZIP code, telephone number, and employer Federal ID number (EIN) of the employer requesting the certification for the WOTC. Do not enter information pertaining to the employer's representative, if any.

Boxes 6-11. **Applicant Information.** Enter the applicant's name and social security number as they appear on the applicant's social security card. In Box 8, indicate whether the applicant previously worked for the employer, and if Yes, enter the last date or approximate last date of employment. This information will help the "48-hour" reviewer to, early in the verification process, eliminate requests for former employees and to issue denials to these type of requests, or certifications in the case of "qualifying rehires" during valid "breaks in employment" (see pages III-12 and III-13, Nov. 2002, Third Ed., ETA Handbook 408) during the first year of employment.

Boxes 12-23. **Applicant Characteristics.** Read questions carefully, answer each question, and provide additional information where requested.

The Protecting Americans from Tax Hikes Act of 2015 retroactively reauthorized current target groups for a 5-year period, January 1, 2015 through December 31, 2019, and extended the Empowerment Zones designations for a two-year period, January 1, 2015 through December 31, 2016. The Act introduced a new target group, Qualified Long-term Unemployment Recipient (LTUR), for new hires that begin to work for an employer on or after January 1, 2016 – December 31, 2019, see Box 23. For guidance see IRS Relief Period in TEGL No. TEGL 25-15 and IRS Notice 2016-22 and 2016-40.

Box 24 **Sources to Document Eligibility.** The applicant or employer is requested to provide documentary evidence to substantiate the **YES answers** in Boxes 12 - 23. List or describe the documentary evidence that is attached to the ICF or that will be provided to the SWA. Indicate in parentheses next to each document listed whether it is attached (A) or forthcoming (F). Some examples of acceptable documentation are provided below. A letter from the agency that administers a program may be furnished specifically addressing the question to which the applicant answered YES. For example, if an applicant answers YES to either question in Box 14 and enters the name of the primary recipient and the city and state in which the benefits were received, the applicant could provide a letter from the appropriate SNAP (formerly Food Stamp) agency stating to whom SNAP benefits were paid, the months for which they were paid, and the names of the individuals included on the grant for each month. SWAs use this box to list the sources used to verify target group eligibility, followed with their initials and the date the determination was completed.

Description of Examples of Documentary Evidence and Collateral Contacts. Employers/Consultants: You may check with your SWA to find out what other sources you can use to prove target group eligibility. (You are encouraged to provide copies of documentation or names of collateral contacts for each question for which you answered **YES**.)

QUESTION 12

- Birth Certificate or Copy of Hospital Record
- Driver's License
- School I.D. Card¹
- Work Permit¹
- Federal/State/Local Gov't I.D.¹

QUESTION 13

- DD-214 or Discharge Papers
- Reserve Unit Contacts
- Letter of Separation or other agency documents issued only by the Department of Veterans Affairs (DVA) on DVA Letterhead certifying the Veteran has a service-connected disability and signed by the individual who verified this information.

QUESTIONS 14 & 16

- TANF/SNAP (Food Stamp) Benefit History or Case Number Identifier
- Signed statement from Authorized Individual with a specific description of the months benefits that were received

QUESTION 15

- Vocational Rehabilitation Agency Contact
- Veterans Administration for Disabled Veterans
- Signed letter of separation or related document from authorized Individual on DVA letter head or agency stamp with specific description of months benefits were received.
- **For SWAs:** To determine *Ticket Holder* (TH) eligibility, Fax page 1 of Form 8850 to MAXIMUS at: 703-683-1051 to verify if applicant: 1) is a TH, and 2) has an Individual Work Plan from an Employment Network.

QUESTION 17

- Parole Officer's Name or Statement
- Correction Institution Records
- Court Records Extracts

QUESTION 18 & 19

- To determine if a Designated Community Resident lives in a RRC, visit the site: www.usps.com. **Click on Find Zip Code; Enter & Submit Address/Zip Code; Click on Mailing Industry Information; Download and Print the Information**, then compare the county of the address to the list in the January 2012 Instructions to IRS 8850.
- To determine if the DCR or a Summer Youth lives in an Empowerment Zone, use the Empowerment Zones (EZ) Locator Address Lookup tool available on the WOTC site: <https://www.doleta.gov/business/incentives/opptax/resources>.

QUESTION 20

- SSI Record or Authorization
- SSI Contact
- Evidence of SSI Benefits

QUESTIONS 21, 22

- Unemployment Insurance (UI) Claims Records
- UI Wage Records

QUESTION 23

- UI Wage Records
- UI Claims Records
- Self-Attestation Form, ETA Form 9175

QUESTION 24

- **Employers/Representatives:** List All sources used and provided to the SWA to document target group eligibility. **SWA Staff:** List all documentation used to determine/verify eligibility in the target group requested by the employer/rep., to reach the final determination.

Notes:

1. Where a Federal/State/Local Gov't., School I.D. Card, or Work Permit does not contain age or birth date, another valid document must be obtained to verify an individual's age.
2. ESPL No. 05-98, dated 3/18/98, officially rescinded the authority to use Form I-9 as proof of age and residence. **Therefore, the I-9 is no longer a valid piece of documentary evidence.**

Box 25.(a) **Signature. The person who completes the form signs the signature block.**

Box 25(b) **Signature Options.** (a) Employer or Authorized Representative, (b) SWA staff, (c) Participating Agency staff, or (d) Applicant (If applicant is a minor, the parent or guardian must sign).

Box 26. **Date.** Enter the month, day and year when the form was completed.

Persons are not required to respond to this collection of information unless it displays a currently valid OMB Control Number. Respondent's obligation to reply to these questions is required to obtain and retain benefits per law 104-188. Public reporting burden for this collection of information is estimated to average 20 minutes per response including the time for reading instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing burden to the U.S. Department of Labor, Employment and Training Administration, Division of National Programs, Tools, and Technical Assistance, 200 Constitution Ave., NW, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Project Control No. 1205-0371).

..... ✂
(Cut along dotted line and keep in your files)

TO: THE JOB APPLICANT OR EMPLOYEE,

Privacy Act Statement: *The Internal Revenue Code of 1986, Section 51, as amended and its enacting legislation, P.L. 104-188, specify that the State Workforce Agencies are the "designated" agencies responsible for administering the WOTC certification procedures of this program. The information you have provided completing this form will be disclosed by your employer to the State Workforce Agency. Provision of this information is voluntary. However, the information is required for your employer to receive the federal tax credit. IF THE INFORMATION YOU PROVIDE IS ABOUT A MEMBER OF YOUR FAMILY, YOU SHOULD PROVIDE HIM/HER A COPY OF THIS NOTICE.*



**Conditional Certification
Work Opportunity Tax Credit**

EMPLOYERS > This form must be accompanied by IRS Form 8850. > If you do not have IRS Form 8850, call 202-693-2786 for a copy or download it from www.irs.gov or www.doleta.gov/wotc > Be sure to complete Part II of this form and IRS 8850, sign and date both forms BEFORE sending them to the State Workforce Agency (SWA) within 28 days after the new hire's employment-start date. (See IRS Relief Period in TEGL No. XXX-XX and IRS Notice 2016-22)			
1. INITIATING AGENCY CODE (For Agency Use Only) CODE: _____		2. CONTROL NO. _____ (For Agency Use Only) Check "✓" One: <input type="checkbox"/> Participating Agency <input type="checkbox"/> SWA	
3. FOR EX-FELON TARGET GROUP ONLY a. Conviction Date: _____ c. Correction's (Ex-felon's) ID No. _____ b. Release Date: _____		4. DATE COMPLETED (MM/DD/YY) _____	
5. STATE WORKFORCE AGENCY'S NAME/ADDRESS		6. SIGNATURE (Authorized Official)	
7. TELEPHONE No.			
PART I. APPLICANT'S INFORMATION AND CONDITIONAL CERTIFICATION (CC):			
8. NAME OF APPLICANT (Last, First, Middle)		9. SOCIAL SECURITY No.	
		10. ENTER TARGET GROUP CODE AND GROUP NAME FOR HIRES OTHER THAN "Veteran": _____	
11. ADDRESS (Street, City, State, Zip Code) & Telephone No.		12. VETERAN TARGET GROUP CODES (Check "✓" One): <input type="checkbox"/> 2Ba. Veteran receiving SNAP benefits <input type="checkbox"/> 2Bb. Disabled Veteran <input type="checkbox"/> 2Bc. Disabled Veteran unemployed for 6 months <input type="checkbox"/> 2Bd. Veteran unemployed for 4 weeks but less than 6 months <input type="checkbox"/> 2Be. Veteran unemployed for 6 months	
		13. APPLICANT SIGNATURE:	
NOTE TO EMPLOYERS:			
14. The above named individual may be <div style="border: 1px solid black; width: 150px; height: 20px; margin: 5px 0;"></div> eligible for certification under the Work Opportunity Tax Credit. If individual is not employed before the date in the box below (Mo., Day, Yr.), this eligibility determination is subject to review. Applies to Summer Youth group only.		Note. In the event you hire this individual, you should request the Certification necessary for you to claim a Work Opportunity Tax Credit (WOTC). Simply complete, sign, and submit this form together with IRS Form 8850 to the SWA. For new hires that begin to work for an employer on or after January 1, 2015, and on or before May 31, 2016, this form can be completed, signed, and submitted together with IRS Form 8850 to the SWA by June 29, 2016. For new hires with an employment start date on or after June 1, 2016, employers must meet the 28-day timely filing requirement. The WOTC <i>Employer Certification</i> will be sent to you, if all statutory target group eligibility and timely filing requirements have been met.	
PART II. EMPLOYER DECLARATION: I, hereby, declare that the above named person is or will be employed by:			
15. NAME OF FIRM AND ADDRESS:		16. POSITON/JOB TITLE:	
		17. EMPLOYMENT-START DATE:	
		18. STARTING WAGE: \$ _____ per hr	
ATTN SWA: Please send a WOTC Certification for this employee. The pre-certification is for the purpose of requesting Certification to obtain the WOTC under Sec. 51 and 52 of the Internal Revenue Code. Employers are advised that such credit will cease immediately upon notification of any subsequent invalidation/revocation.			
NOTE: Falsification of data on this form is a FEDERAL CRIME in violation of 18 USC 1001. Falsification of work or concealment of information is PUNISHABLE by a fine or imprisonment.			
19. EMPLOYER'S NAME:		20. EMPLOYER'S SIGNATURE:	
		21. DATE: ((MM/DD/YY))	

CONDITIONAL CERTIFICATION (CC) ETA FORM 9062. When a SWA or participating agency (PA) determines that a job-ready applicant is, *TENTATIVELY ELIGIBLE* as a member of a target group under WOTC, it shall use this required form, without modification, to show that eligibility pre-determination was made for this person. **Note.** The CC serves as an official record of the pre-certification, alerts prospective employers to the availability of the tax credit if this individual is hired, and provides a means for employers to request a WOTC certification for this person.

INSTRUCTIONS FOR COMPLETING THE “CONDITIONAL CERTIFICATION” FORM. (Boxes 1-8 and 15 are for participating agency (PA) and SWA use only)

Box 1: **Initiating Agency Code.** If the CC was issued by a Participating Agency (PA), enter its code.. SWAs assign codes to designate each PA and indicate the initiating source for the eligibility determination process. If the eligibility determination was performed by the SWA, enter the SWA's code, if available. Indicate with a check mark “✓” if initiating agency is a PA or SWA.

Box 2: **Control Number.** Usually the PA determines the control number (CN). However, SWAs may, for internal control purposes, develop their own CN system. It may be a case number or some other appropriate designation (e.g., alpha-numeric designation), which permits easy filing, certification and retrieval of forms. Enter corresponding CN and indicate with a check mark “✓” whether the source is a PA or a SWA.

Box 3: **For Ex-Felon Target Group Only.** For items a - c, enter the corresponding information. This information will help the SWA or PA in verifying target group eligibility.

Box 4: **Date Completed.** Enter the month, day, year in which the eligibility determination was completed.

Box 5: **SWA's Name and Address.** If known, enter or stamp the name and address, including zip code, of the SWA responsible for Certification requests for the employer indicated in Box 156. Leave blank if SWA's name and address is unknown.

Box 6: **Signature.** Enter signature of the authorized conditionally-certifying official.

Box 7: **Telephone No.** Enter corresponding SWA or PA area code, telephone number and extension, if available.

PART I. APPLICANT'S INFORMATION AND CONDITIONAL CERTIFICATION (CC):

Box 8: **Name of Individual.** Enter the individual's/ applicant's full name (i.e., last name, first name and middle initial).

Box 19: **Social Security Number.** Enter the individual's/applicant's Social Security Number.

Box 10: **Target Group Code.** Enter the code or name of the pre-certified target group other than Veteran. *The Protecting Americans from Tax Hikes Act of 2015 retroactively reauthorized current target groups for a 5-year period, January 1, 2015 through December 31, 2019, and extended the Empowerment Zones designations for a two-year period, January 1, 2015 through December 31, 2016. The Act introduced a new target group, Qualified Long-term Unemployment Recipient (LTUR), for new hires that begin to work for an employer on or after January 1, 2016 – December 31, 2019.*

Box 11: **Address/Telephone No.** Enter the individual's/applicant's home address, including apartment number and zip code. After address, enter individual's telephone number, including area code.

Box 12: **Veteran Target Group Code.** The 1996 original target group designation for a Qualified Veteran is “B.” To facilitate the identification of the different veteran categories created by the VOW to Hire Heroes Act of 2011 (P.L. 112-56.), ETA uses the same alpha-numeric designations to collect the number of certifications issued for the amended veteran categories in ETA Form 9058 – Report 1. To ensure a simple, uniform and consistent certification system which can be used by the SWAs nationwide each new veteran category is preceded by “B” and followed by the alpha-numeric code used in ETA Form 9058. **Enter a check mark “✓” in front of the veteran group pre-certified.**

Box 13: **Signature.** Get applicant's signature. If a minor, parent or guardian must sign here.

Box 14: **CC Validity Period.** (This box is to be completed by the SWA or PA). Enter the month/day/year when the CC expires. **This box does not apply to veterans pre-certified under the VOW to Hire Heroes Act of 2011. This box applies only to the Summer Youth target group.**

- Box 15:** **Name of Firm.** Enter full name of the employing firm (the firm where the employee will actually work).
- Box 16:** **Position/Job Title.** Enter the position or job title the employee will hold.
- Box 17:** **Employment-Start Date.** Enter the date the employee began or will begin work for the employing firm.
- Box 18:** **Starting Wage.** Enter the wage or salary which the employee will be paid. If not known, enter an estimated wage.
- Box 19:** **Employer's Name.** Enter your name as the hiring employer.
- Box 20:** **Employer's Signature.** Affix your electronic or ink signature here.
- Box 21:** **Date.** Enter month, day and year when you signed this form.

Persons are not required to respond to this collection of information unless it displays a currently valid OMB Control Number. Respondents' obligation to reply to these questions is required for obtaining the tax credit per P.L. 104-188. Public reporting burden for this collection of information is estimated to average 20 minutes per response, including the time for reading instruction, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden to the U.S. Department of Labor, Employment and Training Administration, Division of National Programs, Tools, and Technical Assistance, 200 Constitution Ave., NW, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371)

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Work Opportunity Tax Credit
(For SWAs' Internal Use Only)

U.S. Department of Labor
Employment and Training Administration

OMB Control No. 1205-0371
Expiration Date: March 31, 2023
2. SOCIAL SECURITY NO.

1. NAME OF INDIVIDUAL	Agency Declaration of Verification Results (ADVR) Worksheet	
3. EMPLOYER'S NAME, TELEPHONE NO., AND ADDRESS:		

THE SECTION BELOW IS TO BE COMPLETED BY THE SWA/DLA CERTIFYING AGENCY ONLY.

4. CERTIFYING AGENCY: (Check one) CC Issued By: <input type="checkbox"/> Participating Agency or <input type="checkbox"/> SWA	5. DATE CERTIFIED:
6. SOURCES USED TO DOCUMENT ELIGIBILITY:	
7. AUDIT SAMPLE RESULTS (Complete ONLY if selected as part of RANDOM SAMPLE in a quarterly audit) a. <input type="checkbox"/> I have reviewed/contacted the source(s) indicated in box 6 above and have confirmed that the certified individual is ELIGIBLE. b. <input type="checkbox"/> I have reviewed/contacted the source(s) indicated in box 6 above and have confirmed that the certified individual is INELIGIBLE for the following reason(s): c. <input type="checkbox"/> I have not been able to establish that the certified individual is INELIGIBLE because:	

NOTE: Falsification of data on this form is a FEDERAL CRIME in violation of 18 USC 1001. Falsification of work or concealment of information is PUNISHABLE by a FINE or IMPRISONMENT.

8. NAME AND TITLE OF REVIEWER (Type or Print):	9. SIGNATURE (Certifying Officer)	10. DATE:
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Persons are not required to respond to this collection of information unless it displays a valid OMB Control Number. Respondent's obligation to reply to these requirements is mandatory by P.L. 104-188. Public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reading instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the information. Send comments regarding the burden estimate or any other aspect of this collection of information including suggestions for reducing this burden to the US. Department of Labor, Division of National Programs, Tools and Technical Assistance, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371).

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Instructions for Completing the Agency Declaration of Verification Results (ADVR) Worksheet, ETA FORM 9065.

INSTRUCTIONS FOR COMPLETING THE AGENCY DECLARATION OF VERIFICATION RESULTS (ADVR) FORM.

- Box 1. Name of Individual.** Enter the full name (last, first and middle initial) of the certified target group member/employee.
- Box 2. Social Security No.** Enter the employee's social security number.
- Box 3. Employer Name, Telephone No., & Address.** Enter employer's name and address including zip code and telephone number.
- Box 4. Certifying Agency.** Enter name of SWA/DLA issuing the Certification. Indicate with a check mark "✓" whether the CC was issued by a Participating Agency or a SWA.
- Box 5. Date Certified.** Enter month, day and year when the Certification was issued.
- Box 6. Documentary Sources.** List and/or describe the documentary evidence or sources of collateral contacts that are attached to the Certification request (IRS 8850) and/or Individual Characteristics Form.
- Box 7. Audit Sample Results.** Indicate with a check mark "✓" if individual is "eligible," "ineligible" or "eligibility cannot be determined" and follow the instructions below.

- a. If review of documentation reveals that the certified individual is eligible, enter a check mark "✓."
- b. If review of documentation reveals that the certified individual is ineligible, explain why, and for Conditional Certifications (CCs) prepare and send the following notices:

Notification of Invalidation (NOI) - to the applicant, the SWA/DLA, PA staff, and employer/consultant. The NOI notifies the Participating Agency (PA), applicant, and the employer/consultant to whom applicant was referred to that the Conditional Certification (CC) (ETA Form 9062) is INVALID because of missing or incorrect information/items.

Notice of Revocation (NOR) - prepare and send to employer/consultant a newly updated version of a NOR and send a copy to the Regional and National offices, the applicant and the Participating Agency (if involved) and FAX a copy of the Notice of Revocation to the IRS to following new Fax Number:

Internal Revenue Service
SB/SE Campus Compliance Services
Fax: 1-855-242-6540

Note to SWA Coordinator/Reviewer. If review of documentation reveals that the SWA/DLA has not been able to establish eligibility provide the reason.

Box 8. Name and Title of Reviewer. Enter full name and title of authorized staff conducting audit review.

Box 9. Signature. Enter signature of authorized reviewer conducting audit.

Box 10. Date. Enter month, day and year when audit was conducted.



LONG-TERM UNEMPLOYMENT RECIPIENT SELF-ATTESTATION FORM Work Opportunity Tax Credit (WOTC) Program

Instructions: This Self-Attestation Form (SAF) is to be completed, signed, and dated by the new hire only. Employers or consultants submit this SAF to the State Workforce Agency with IRS Form 8850 or if filed separately, with ETA Form 9061 (or ETA Form 9062) for each certification request filed for the new target group.

Under penalties of perjury, I declare that this information is true and correct to the best of my knowledge.

New Hire's Signature: _____ Date _____

New Hire Name: _____

Social Security Number: _____ - □□□□
(Enter last four digits)

Employer Name: _____

Please check the statements below if they apply to you.

I declare that I was in a period of unemployment that is at least 27 consecutive weeks and for all or part of that period I received unemployment compensation.

I declare that I have been in a period of unemployment since _____.
(Enter start date)

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Public Burden Statement:

Persons are not required to respond to this collection of information unless it displays a currently valid OMB control number. Respondents' obligation to complete this form is required to obtain or retain benefits (P.L. 111-5). Public reporting burden is estimated to average 10 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate to the U.S. Department of Labor, Division of National Programs Tools Technical Assistance, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371). Please do not submit completed forms to this address.
