

Note to Reviewer; Justification for Non-Substantive Change, Form 9061

Public Law 109-432 signed into law on December 20, 2006 and 110.28 signed into law on May 25, 2007, reauthorized, amended and expanded the WOTC Program. To address the changes and new provisions introduced by these two pieces of legislation, ETA updated the WOTC reporting, administrative and processing forms and other program related materials, and developed a modified automated reporting system and procedure. On September 6 and 7, 2007, ETA provided to the regions and the states a two-session training webinar on the new reporting requirements.

ETA issued TEGL 11-08 on February 19, 2009 transmitting to the SWAs and WOTC participating partners all the reporting, processing and administrative forms and program related materials cleared by OMB and dated November 2008. The guidance in this TEGL required the SWAs and participating employers to begin using the November 2008 and OMB cleared ETA Forms 9061 or 9062 for their certification requests within two weeks from the date of issuance of that TEGL. Current OMB No. 1205-0371 data collection approval includes ETA Forms 9061- 9063, 9065, 9057, ETA Form 9058, Report 1, and 9059. The revised forms incorporate the latest amendments and provisions introduced by P.L. 110-28 for new hires who begin to work for an employer after May 25, 2007.

The *American Recovery and Reinvestment Act of 2009* amended Section 51 of the Internal Revenue Code by adding two additional target groups to the WOTC Program. The amended Section 51 (d) (14) provides that unemployed veterans and disconnected youth who begin work for an employer during 2009 and 2010 shall be treated as members of a targeted group for purposes of the WOTC. Given the challenges of implementing the November 2008 forms under the timeframe set forth in TEGL 11-08 and the further changes required of the forms based on the addition of two new target groups by the Recovery Act, ETA wishes to instruct employers to continue to file with the SWAs the June 2007 (previously OMB approved) ETA Form 9061 for their new hires as part of their certification requests. This extension period will be granted until further notice.

ETA is updating the recently approved forms and program materials to reflect these amendments and will issue a separate advisory transmitting the new legislative changes, the updated forms and guidance on how to administer these two new target groups.