

OMB No. 1205-0371

Justification for a Non-substantive change request

Background:

The Employment and Training Administration issued via Training and Employment Guidance Letter (TEGL) 3-09, Information and Guidance on the Two New Work Opportunity Tax Credit (WOTC) Target Groups Introduced by the American Recovery and Reinvestment Act of 2009 on September 1, 2009. Subsequent to issuance of this policy, the Assistant Secretary was contacted regarding the insufficient transition period allowed for in the TEGL for implementation of the 9061. The Assistant Secretary requested that a Change 1 to TEGL 3-09 be issued to extend this transition period to be consistent with the transition period allowed by the IRS for use of the 8850, which is through October 17, 2009.

Justification:

- The IRS has indicated that continue use of the November 2008 OMB approved 9061 would be acceptable for applications received from January 1, 2009 through October 17, 2009, as long as State Workforce Agencies (SWAs) obtained a self attestation document from the newly hired employees for applications related to the disconnected youth category, that certifies that they meet the criteria for a disconnected youth 1) has not been regularly attending any secondary technical or post-secondary school during the 6-month period before the hiring date or 2) that a youth was not readily employable due to lack of basic skills. The self attestation requirement was included in the OMB approved 9061 form approved by OMB on August 25. The Change 1 simply reminds the SWAs of this requirement and that they must revise their state self attestation forms to reflect the new categories for applications received during this ten month period.
- The request to continue using the November 2008 approved 9061 will not change the newly approved 9061 certification according to the IRS. As long as the documentation for the two categories of disconnected youth is obtained through the self attestation process, all of the other documentation would be available through the November 2008 form. The August 25, 2009 OMB approved form added two new questions that provide information on the Recovery Act authorized target populations in questions 20 and 21.
- The additional burden for SWAs to go back and request the self attestations forms for the two new categories of disconnected youth is estimated as follows:
 - 53 states/territories sends “Needs Notice” to employers requesting self-attestation form be completed
 - Approximately 2,000 applications would be anticipated
 - The burden submitted in the previous 9061 PAR request was an estimate of 20 minutes, and while it is anticipated that this action will be much less time consuming than for an entire application, ETA proposed 20 minute (.33 hours) burden.

- Therefore, the additional burden is calculated as follows:
 - $(53 \times 2,000) \times .33 = 34,980$ hours.