

Justification

for Non-Substantive Change Request, OMB Control No. 1205-0371,
for Youth Self-Attestation Template to Reduce Burden on
State Agencies and Employers.

Following the release of TEGP 03-09 and 03-09 Change 1, ETA and IRS received numerous inquiries for clarification around: 1) the use of the June 2007 or May 2009 version of the IRS Form 8850 for certification requests submitted prior to October 17, 2009; 2) the information that must be contained in youth self-attestation forms; and 3) whether states can accept employer created self-attestation forms that were submitted prior to October 17, 2009. The questions and concerns submitted to ETA and IRS are in regards to the workload and logistical challenges of resubmitting an August 2009 IRS Form 8850 and the numerous versions of youth self-attestation forms created by the states.

To address the current challenges faced by the SWAs in processing all ARRA certification requests for the two new WOTC groups filed by employers/consultants between January 1, 2009 and October 17, 2009, ETA announces the following changes:

A. Use of IRS Form 8850 -

Pursuant to our authority to determine procedures for administering the WOTC Program, and following communications with IRS, ETA has determined that timely submission of either the June 2007 or 2009 version of IRS Form 8850 satisfies the requirement to submit Form 8850 with the request for certification. Accordingly, SWAs are to accept and process immediately, all certification requests submitted by employers or their consultants for the two new ARRA groups using either the June 2007 or 2009 OMB approved versions of IRS Form 8850 that were submitted between January 1, 2009 and October 17, 2009 and accompanied by a November 2008 ETA Form 9061.

B. Self-Attestation Documentation Requirements, Title and Required Language -

ETA clarifies that the only information required for the youth self-attestation form is that which ensures that legislative requirements:

II. not regularly attending any secondary, technical or post secondary school during the 6-month period preceding the hiring date; and IV. not readily employable by reason of lacking a sufficient number of basic skills, are met. Additional information, including employment or education history; names of previous employers or educational institution; wages; and date of birth for individuals older than 24, are not required by this legislation, the IRS Code or ETA.

ETA and IRS do not plan to issue a national form, as the information required is not information that either ETA or IRS is required to collect or maintain. However, to reduce burden on the SWAs and employers, ETA has created a self-attestation template that SWAs may choose to adopt: Form ETA-9154. Within 30 days of the TEGl submitted here, ETA expects states to create their own self-attestation forms in accordance with the TEGl guidance and Form ETA-9154.