

**EMPLOYMENT AND TRAINING
ADMINISTRATION ADVISORY SYSTEM
U.S. DEPARTMENT OF LABOR
Washington, D.C. 20210**

CLASSIFICATION
WOTC

CORRESPONDENCE SYMBOL
OWI

DATE

TRAINING AND EMPLOYMENT GUIDANCE LETTER NO. XX-XX

TO: ALL STATE WORKFORCE AGENCIES
ALL STATE WORKFORCE LIAISONS
ALL REGIONAL WOTC COORDINATORS

FROM: JANE OATES
Assistant Secretary

SUBJECT: Revised Forms for the Work Opportunity Tax Credit (WOTC) Program for the Vow to Hire Heroes Act of 2011

- Purpose.** The purpose of this guidance is to transmit revised WOTC forms and instructions, which have been updated to reflect provisions in the Vow to Hire Heroes Act of 2011.
- References.** The Vow to Hire Heroes Act of 2011, Section 261 (Public Law 112-56); the American Recovery and Reinvestment Act of 2009 (Public Law 111-5); Internal Revenue Code of 1986, Section 51, as amended; Internal Revenue Service Notices 2009-69 (August 31, 2009) and 2009-28, 2009-24 I.R.B 1082 (June 15, 2009); TEGL No. 11-08, Extension of the Information Collection for the Consolidated Work Opportunity Tax Credit Program: Revised Reporting and Processing Forms (February 19, 2009); TEGL No. 11-08, Change 1, Extension Period Granted to the State Workforce Agencies and Employers for the Uninterrupted Use of All 2007 and 2008 Work Opportunity Tax Credit (WOTC) Program Processing Forms (March 25, 2009); ETA Handbook No. 408, November 2002, Third Edition (the Handbook); and August 2009 Addendum to the Handbook.
- Background.** The American Recovery and Reinvestment Act of 2009 (ARRA) added two target groups for WOTC -- unemployed veterans and disconnected youth. These two target groups expired on December 31, 2010. As a result, TEGL 20-10 was issued with program guidance in the event of a retroactive reauthorization of those target groups.

On November 22, 2011, President Obama signed into law the Vow to Hire Heroes Act of 2011. Section 261 of the Act, the "Returning Heroes and Wounded Warriors Work Opportunity Tax Credit," amends and expands the definition of Veterans target groups for WOTC. The Vow to Hire Heroes Act does not extend the ARRA disconnected youth target group, but does provide for an unemployed Veteran target group, similar

RESCISSIONS
None

EXPIRATION DATE:
Continuing

to the ARRA provisions. Guidance regarding eligibility for the Veterans target groups is provided in TEGL No. XX-XX, dated _____.

The provisions in the Vow to Hire Heroes Act apply to new employees who begin working for an employer starting the day after enactment of the Act, November 23, 2011, through December 31, 2012. As a result of the provisions in the Act, WOTC forms and instructions have been revised to reflect the legislative changes.

4. Revised Forms and Instructions. The Employment and Training Administration has made changes to the following to reflect the amended and expanded Veterans target groups:

- ETA Form 9061, “*Individual Characteristics Form, Work Opportunity Tax Credit*” (including the Spanish version of this form) and the accompanying instructions.
- ETA Form 9058 Report 1, “*Certification Workload and Characteristics of Certified Individuals*” and the accompanying instructions.

Changes were made to both forms to remove all references to the ARRA disconnected youth target group and add language to reflect the new Veterans target groups in the Vow to Hire Heroes Act. The revised forms and accompanying instructions have received Office of Management and Budget (OMB) approval through _____.

5. Effective Date of Revised Forms. Employers and their representatives are required to start using the revised ETA Form 9061 two weeks following the publication of this TEGL. After that date, SWAs should not accept other versions of ETA Form 9061.

SWAs are required to report all program workload processing data using the revised ETA Form 9058 Report 1 beginning with the ____ quarter of Fiscal Year 2012, which ends on _____.

6. Reporting Authority. WOTC forms and instructions are approved according to the Paperwork Reduction Act of 1995 (PRA), under OMB No. 1205-0371. This authority is effective through _____.

7. Paperwork Reduction Act Notice. According to the PRA, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The Department notes that a Federal agency may not conduct or sponsor a collection of information, nor is the public required to respond to a collection of information unless it is approved by OMB under the PRA, and

displays a currently valid OMB control number (44 U.S.C. 3507). Also, notwithstanding any other provisions of law, no person shall be subject to penalty for failing to comply with a collection of information if the collection of information does not display a currently valid OMB control number (44 U.S.C. 3512). The currently valid OMB Control Number for this collection is OMB 1205-0371.

8. Actions. SWA administrators are requested to:

- a. Provide this information to all appropriate WOTC program staff, employers and their representatives, participating agencies and other interested partners; and
- b. Ensure that the SWAs and participating agencies implement these changes effective upon receipt of this TEGL.

9. Inquiries. Questions regarding this guidance should be directed to the appropriate WOTC Regional Coordinator.

10. Attachments.

Attachment A – ETA 9061 and instructions

Attachment B – ETA 9058, Report 1 and instructions

The revised versions of the forms and instructions are also available at:

<http://www.doleta.gov/business/incentives/opptax/>.