



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

U. S. Department of Labor

Employment & Training Administration

OMB No. 1205-0371

Expiration Date: April 30, 2012

1. NAME OF INDIVIDUAL

Agency Declaration of Verification Results Worksheet

2. SOCIAL SECURITY NO.

3. EMPLOYER'S NAME, TELEPHONE NO., AND ADDRESS:

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

4. CERTIFYING AGENCY: (Check one)

5. DATE CERTIFIED:

CC Issued By: ___ Participating Agency or ___ SWA

6. SOURCES USED TO DOCUMENT ELIGIBILITY:

7. AUDIT SAMPLE RESULTS (Complete ONLY if selected as part of RANDOM SAMPLE in quarterly audit)

- a. I have reviewed/contacted the source(s) indicated in box 6 above and have confirmed that the certified individual is ELIGIBLE.
- b. 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. 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:

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).

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.*

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

Background: The Omnibus Budget Reconciliation Act of 1990, P. L. 101-508, § 11405(c), extended indefinitely the \$5 million set-aside (cited below) for testing whether individuals certified as members of WOTC targeted groups are eligible for certification (including the use of statistical sampling techniques). As long as there is a WOTC appropriation, this requirement continues in force. These provisions apply in full force to the certification process under the consolidated WOTC Program. Section 261(f)(2) of the Economic Recovery Tax act of 1981 (P .L. 97-34), as amended, states that:

“(A) \$5,000,000, shall be used to test whether individuals certified as members of targeted groups under section 51of such Code [Internal Revenue] are eligible for such certification (including the use of statistical sampling techniques), and (B) the remainder shall be distributed under performance standards prescribed by the Secretary of Labor.”

Note. Verification activities require testing the validity of all Certifications issued by the SWAs, including the Conditional Certifications issued by Participating Agencies (PAs) and other documentation, which results in Certifications. Quality reviews and audits are both parts of the certification process. A General Accounting Office (GAO) report recommended that verification activities be done by "other than the person who originally processed..." the Individual Characteristics [ETA Form 9061] or the Conditional Certification [ETA Form 9062] forms.

DEFINITIONS:

1. **Quality Reviews** - the reviews conducted at specific points in the eligibility determination/certification process of forms and other documentation including the Certification itself to ensure that the required information is complete, consistent and accurately recorded.
2. **Audit** - the post-issuance examination of a random sample of Certifications and supporting documentation to verify the validity of the Certifications issued.

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 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, PA staff, and employer/consultant. The NOI notifies the employer/consultant to whom applicant was referred that the CC (ETA form 9062) is invalid because of missing or incorrect information/items and that without such information a Certification cannot be issued.

Notice of Revocation (NOR) - prepare and send to employer/consultant an NOR explaining the reasons for revocation and send a copy to the Regional Office and IRS in your state since employer eligibility for the tax credit does not cease until the date that the employer is, officially, notified in writing that the Certification (ETA Form 9063) has been invalidated; thereby, revoked.
 - c. If review of documentation reveals that the SWA has not been able to establish eligibility explain 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.

