

<b>EMPLOYMENT AND TRAINING ADMINISTRATION</b> <b>ADVISORY SYSTEM</b> <b>U.S. DEPARTMENT OF LABOR</b> <b>Washington, D.C. 20210</b>	<b>CLASSIFICATION</b> WOTC
	<b>CORRESPONDENCE SYMBOL</b> OWI
	<b>DATE</b> June 14, 2013

**ADVISORY: TRAINING AND EMPLOYMENT GUIDANCE LETTER NO. 34-12**

**TO:** STATE WORKFORCE ADMINISTRATORS  
STATE WORKFORCE AGENCIES  
STATE WORKFORCE LIAISONS

**FROM:** Gerri Fiala   
Acting Assistant Secretary

**SUBJECT:** Work Opportunity Tax Credit (WOTC) Information Collection Revised Reporting and Processing Forms

1. **Purpose.** To transmit revised WOTC reporting and processing forms to State Workforce Agencies (SWAs), with instructions updated to reflect the new provisions in the American Taxpayer Relief Act of 2012, and provide procedural guidance.

2. **References.**

- Sections 309 and 327 of the American Taxpayer Relief Act of 2012 (Pub. L. 112-240);
- Section 261 of the VOW to Hire Heroes Act of 2011 (Title II of Pub. L. 112-56);
- American Recovery and Reinvestment Act of 2009 (Pub. L. 111-5);
- Internal Revenue Code of 1986, Section 51, as amended;
- IRS Notice 2013-14 (March 7, 2013);
- IRS Notice 2012-13 (February 27, 2012);
- Training and Training and Employment Guidance Letter (TEGL) No. 24-12, *Reauthorization of the Work Opportunity Tax Credit Program and Continuation of the VOW to Hire Heroes Act Veteran Groups and Provisions* (May 1, 2013);
- TEGL No. 10-12, *Guidance for Work Opportunity Tax Credit (WOTC) American Recovery and Reinvestment Act of 2009 (Recovery Act) Two Expired Target Groups' Applications* (December 7, 2012);
- TEGL No. 4-12, *Revised Forms for the WOTC Program for Implementation of the Veterans Opportunity to Work to Hire Heroes Act of 2011 (VOW Act) Provisions and Other Program Changes* (July 31, 2012);
- TEGL No. 30-11, *Information and Guidance on the Work Opportunity Tax Credit Provisions Introduced by the Veterans Opportunity to Work (VOW) to Hire Heroes Act of 2011, and IRS Guidance on Submission of Form 8850* (May 24, 2012);
- TEGL No. 15-11, *Work Opportunity Tax Credit (WOTC) Procedural Guidance During Authorization Lapse for Non-veteran WOTC Target Groups* (January 12, 2012); and

<b>RESCISSIONS</b> None	<b>EXPIRATION DATE</b> Continuing
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- ETA Handbook No. 408, November 2002, Third Edition (the Handbook) and August 2009 Addendum to the Handbook.

3. **Background.** The WOTC program, enacted by the Small Business Job Protection Act of 1996 (Pub. L. 104-188) and Section 51 of the Internal Revenue Code (IRC), was created by Congress as a tax credit incentive granted to those employers who provide employment opportunities to members of a number of target groups, who have historically faced significant barriers to employment.

On November 21, 2011, President Obama enacted the VOW to Hire Heroes Act of 2011 (VOW Act). Section 261 of the VOW Act, "Returning Heroes and Wounded Warriors Work Opportunity Tax Credit," made a series of amendments to the original veteran target group, expanding the existing qualified veteran group, creating two types of unemployed veteran groups, increasing the wages and specific tax credits for hiring certain veterans, and granting WOTC to qualified tax-exempt organizations that hire these veterans. These changes and provisions were to expire on December 31, 2012.

The legislative authority for all WOTC non-veteran target groups and for the Empowerment Zones (EZs) expired on December 31, 2011, and subsequently reauthorized. Residence in EZs is one of the criteria that determine eligibility for members of the Summer Youth and Designated Community Resident (DCR) target groups.

4. **New Legislative Provisions.** On January 2, 2013, President Obama signed into law the American Taxpayer Relief Act of 2012. Section 327 reauthorizes EZs and Section 309 reauthorizes the extension of the WOTC program.

In summary, this legislation:

- Continues the uninterrupted implementation of all veteran target groups, including those implemented under the VOW Act through December 31, 2013.
- Retroactively reauthorizes all WOTC non-veteran target groups from December 31, 2011 through December 31, 2013.
- Provides legislative authorization for EZs from December 31, 2011 through December 31, 2013. (See **TEGL No. 24-12** for more detailed information on the status of EZs).
- Does not reauthorize the Recovery Act disconnected youth and Recovery Act unemployed veteran target groups that expired at the end of 2010.

The new provisions required that three of five Employment and Training Administration (ETA) WOTC program forms be revised to reflect the legislative changes. ETA requested Office of Management and Budget (OMB) approval to make minimal, non-substantive changes to ETA Form 9058 - Report 1, "Certification Workload and Characteristics of Certified Individuals, Work Opportunity Tax Credit;" ETA Form 9061, "Individual Characteristics Form, Work Opportunity Tax Credit;" and ETA Form 9062, "Conditional

Certification, Work Opportunity Tax Credit.” ETA received OMB approval to use the revised forms attached to this TEGL.

5. **Revised Forms and Instructions.** ETA updated Forms 9058, 9061, and 9062 and their instructions to reflect the new provisions introduced by Pub. L. 112-240 as follows: 1) adding the Summer Youth group as a result of the retroactive reauthorization of the EZs, 2) inclusion of the non-veteran target groups, which were retroactively extended, 3) information about the continuation of the VOW Act veterans’ provisions, and 4) updating the revision date from June 2012 to April 2013 at the bottom right-hand corner of each page. No changes were required for ETA Form 9063, “Employer Certification,” and ETA Form 9065, “Audit Summary Worksheet.” The specific changes are listed below.

**I. ETA Form 9058 and Instructions**

**Form 9058 – “Certification Workload and Characteristics of Certified Individuals”:**

- Page 1, Part II, Column I, By WOTC Target Group, Box 4. Summer Youth was added since the legislative authority for EZs and the non-veteran groups that expired on December 31, 2011 were reauthorized. Residence in EZs is one of the criteria that determine eligibility for members of the Summer Youth and DCR target groups.
- Boxes 5-11 were renumbered without changes to the contents.

**Instructions:**

- Page 2, Introductions, Line 3. Deleted “were added to.”
- Page 2, Line 4. Deleted “and provisions.”
- Page 2, Form Updates. The contents of this paragraph were updated by providing a brief overview of Pub. L. 112-240 enacted by the President on January 2, 2013 and explaining the retroactive extension for the non-veteran target groups and the EZs, the continuation of the VOW Act veterans’ provisions, and the updates to the form required by these extensions.
- Page 4, Section I. Added Line #4. “Enter the total number of WOTC certifications issued by the SWA during the current report period for the Summer Youth group.”
- Page 4, Section I. Renumbered Lines #5 – 11 without any changes to the contents.
- Page 4, Section J, line 3 of the “Note”. Changed reference from “Line 9” to “Line 10.”
- Page 5, Section K, Column (a), line 3 of the “Note”. Changed reference from “Line 9” to “Line 10.”

## **II. ETA Form 9061 and Instructions**

### **Form 9061 – “Individual Characteristics Form, Work Opportunity Tax Credit”:**

- Page 2, Box 18. Added “or Empowerment Zones” since DCRs can now once again reside in EZs because these were reauthorized through December 31, 2013 by Pub. L. 112-240.
- Page 2. Inserted a row and numbered it Box 19, to add the Summer Youth target group now active since the EZs were reauthorized through December 31, 2013 by Pub. L. 112-240.
- Page 2. Renumbered all boxes below Box 18 (i.e., 19-25) without any changes to the contents.

### **Instructions:**

- Page 3. Added 24(a) to the first paragraph.
- Page 3, Boxes 12-22, Applicant Characteristics. Added information on the new legislation and added a paragraph explaining the minor changes affecting the form.
- Page 4, “Examples of Documentary Evidence and Collateral Contacts.” Added information on how to determine if the DCR or Summer Youth lives in an EZ.

## **III. ETA Form 9062 and Instructions**

### **Form 9062 – “Conditional Certification”:**

- Page 1, Top Box titled: “EMPLOYERS.” Added this language: (See IRS Relief Period in TEG L No. 24-12 and IRS Notice 2013-14), to alert employers and their representatives about the filing relief from the statutory 28-day “timely filing requirement.”
- Page 1, Box 10. Adding language to clarify that both the code and group name should be included for the non-veteran target groups.
- Page 1, under NOTE TO EMPLOYER, Box 14. Added “Applies to the Summer Youth group only.”
- Page 1, under NOTE to EMPLOYER. Added language to reflect the new IRS relief period from the 28-day filing requirement granted to employers when filing certification requests on or before March 31, 2013.

### **Instructions:**

- Page 2, Line 4. Deleted the word “veteran” and replaced it with “individual.”
- Page 2, Box 3, “For Ex-Felon Target Group Only.” Deleted the “Note” about Box 4 not applying to veterans hired under the VOW Act.
- Page, 2, Box 5, “SWAs’ Name and Address.” Corrected the number cited from “Box 16” to “Box 15.”
- Page 2, Box 10, Target Group Code. Deleted the language instructing users that the box does not apply because the groups expired on December 31, 2011. Language was updated with information on the retroactive reauthorization of the non-veteran groups.

- Page 2, Box 12, Veteran Target Group Code. Added “veteran” to the name of the box and the prefix “pre” to the word “certified.”

6. **Transition Period for State Workforce Agencies and Employers.** To ensure the smooth and uninterrupted submission by employers of the certification requests for their new hires, ETA is granting a transition period that allows employers to continue to file with the SWAs the “old” ETA 9061 and 9062 forms from June 2012, for a temporary period. SWAs, participating agencies, employers, and their representatives are encouraged to start using the OMB-approved April 2013 versions of the revised ETA forms as soon as possible, and use of these forms are required to request certifications for new employees 90 days following the publication of this TEGL. **After that date, SWAs should not accept other versions of ETA Forms 9061 or Form 9062.** During the 90-day transition period, SWAs must permit employers to continue to use either the earlier June 2012 or the revised April 2013 versions of Forms 9061 and 9062.
7. **IRS Form 8850.** On April 1, 2013, the IRS released a substantively unchanged Form 8850 and revised instructions for that form. The form and instructions are available at: [www.irs.gov/form8850](http://www.irs.gov/form8850).
8. **Paperwork Reduction Act (PRA) of 1995 Notice and Reporting Authority.** OMB approved the reporting form, ETA 9058, and the two processing forms, ETA 9061 and 9062, for the WOTC program, according to PRA, under OMB No. 1205-0371. This authority is effective through June 30, 2015.

According to PRA, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The Department of Labor 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 provision 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).

9. **Action Requested.** SWA administrators are requested to:
  - Provide this TEGL and forms to all WOTC State Coordinators and related program staff, employers and their representatives, participating agencies and other interested partners, and
  - Ensure the SWAs start using the revised OMB-approved forms within the timeframes outlined in this guidance.
10. **Inquiries.** Direct all questions to the appropriate Regional WOTC Coordinator. A directory with complete contact information is available on the WOTC program Web site at: [http://www.doleta.gov/business/incentives/opptax/Regional\\_Contacts.cfm](http://www.doleta.gov/business/incentives/opptax/Regional_Contacts.cfm).

**11. Attachments.**

- ETA Form 9058 – Report 1, “Certification Workload and Characteristics of Certified Individuals, Work Opportunity Tax Credit”
- ETA Form 9061, “Individual Characteristics Form, Work Opportunity Tax Credit”
- ETA Form 9062, “Conditional Certification, Work Opportunity Tax Credit”

All reporting and processing forms are also available on WOTC’s Web site at:  
<http://www.doleta.gov/business/incentives/opptax/forms.cfm>.



**Certification Workload and Characteristics of Certified Individuals**  
Work Opportunity Tax Credit - Report No. 1

**U.S. Department of Labor**  
Employment and Training Administration

State:	Quarter Ending:	Persons are not required to respond to this collection of information unless it displays a currently valid OMB control number. Respondents' obligation to reply to these reporting requirements is mandatory (P.L. 104-188). Public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to the U.S. Department of Labor, Employment and Training Administration, Division of National Programs, Tools, and Technical Assistance, 200 Constitution Ave., NW, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371).	OMB No. 1205-0371 Expiration Date: June 30, 2015
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**PART I. CERTIFICATION WORKLOAD**

CERTIFICATION REQUESTS (System Inputs)				CERTIFICATION REQUESTS (System Outputs)			
A) Incomplete Requests	B) Requests Needing Action	C) New Requests	D) Total Requests to Be Processed	E) Certified Requests	F) Denied Requests	G) Incomplete Requests	H) Requests Needing Action

**PART II. CHARACTERISTICS OF CERTIFIED INDIVIDUALS**

I) By WOTC Target Group	(a) No. of CCs Resulting in Certifications	(b) No. Certified Individuals	J) By Occupation	(a) No. Certified Individuals	J) By Occupation (Cont.)	(a) No. Certified Individuals	K) By Starting Hourly Wage	(a) No. Certified Individuals
			Name-Code		Name-Code		1. Under Federal Minimum Wage	
1. IV-A TANF Recipient								
2Ba. Veteran Receiving SNAP benefits (V)			1. Management Occupations – 11		12. Protective Services – 33		2. \$7.25 – \$8.25	
2Bb. Disabled Veteran (DV)			2. Business & Financial Operations – 13		13. Food Preparation & Serving – 35		3. \$8.26 – \$8.99	
2Bc. DV Unemployed for 6 months					14. Bldg. & Grounds Cleaning & Maintenance – 37			
2Bd. V Unemployed for 4 weeks			3. Computer & Mathematical – 15		15. Personal Care & Service - 39		4. \$9.00 - \$9.99	
2Be. V Unemployed for 6 months			4. Architecture & Engineering – 17		16. Sales & Related Occupations – 41		5. \$10.00 – Higher	
3. Ex-Felon			5. Life, Physical & Social Sciences – 19		17. Office/Administrative Support – 43		6. TOTAL (For Qtr.)	
4. Summer Youth			6. Community & Social Services – 21		18. Farming, Fishing & Forestry – 45			
5. Designated Community Resident			7. Legal Occupations – 23		19. Construction & Extraction – 47			
6a. Voc. Rehab Referral			8. Education, Training, & Library – 25		20. Installation/Maintenance/Repair- 49			
6b. Ticket Holder			9. Arts, Design, Entertainment, Sports/Media Occupations – 27		21. Production Occupations – 51			
7. SNAP Recipient			10. Healthcare Practitioner & Technical – 29		22. Transportation & Material Moving Production Occupations – 53			
8. SSI Recipient			11. Healthcare Support Occupations – 31		23. Military Specific Occupations – 55			
9. Long-term TANF								
10. TOTAL (For Qtr.)								
11. TOTAL (YTD)								
24. Name and Title of Responsible Official:			25. Signature Title:		26. Date Signed:		27. Total (For Qtr.)	

**Instructions for Preparing ETA Form 9058, Report 1 –“Certification Workload and Characteristics of Certified Individuals,” Work Opportunity Tax Credit Report**

**Introductions.** Part I. of this report clarifies and simplifies data reported on certifications issued and provides state workforce agencies' (SWAs) workload during each reporting quarter. Part II. continues to collect data on selected characteristics of certified individuals. Boxes 2Ba through 2Be collect data on the expanded Veteran groups introduced by the VOW to Hire Heroes Act of 2011 (P.L. 112-56).

**Form Updates.** On January 2, 2013, President Obama signed into law the American Taxpayer Relief Act of 2012 extending retroactively to December 31, 2011, the Empowerment Zones (EZs) and the expired non-veteran target groups, and authorizing the continuation of the VOW to Hire Heroes Act of 2011 expanded Veteran groups and provisions all through December 31, 2013. The statutory definition for the Summer Youth group, and the Designated Community Resident (DCR) group, requires that the Youth and the DCR reside in an EZ as part of the eligibility criteria. Box 4 was unshaded, named “Summer Youth” and placed below Box 3. Ex-felon to collect quarterly data on SWAs' determinations. Boxes 5-11 were renumbered as follows: Box 5. Designated Community Resident, Box. 6a. Voc. Rehab Referral, Box 6b. Ticket Holder, Box 7. SNAP Recipient, Box 8. SSI Recipient, Box 9. Long-Term TANF, Box 10. TOTAL (For QTR.) and Box 11. TOTAL (YTD).

**Explanation of VOW to Hire Heroes Act of 2011 Changes.** Since 1996, SWAs use the “B” alpha statutory classification for the Veteran group for verification of and issuing certifications to the “qualified veteran” group. To distinguish among the current and new veteran categories and provide the SWAs with a uniform system to report the number of certifications issued by each new group, the “B” classification has been added and is followed by alpha-numeric identifiers for Veteran Boxes No. 2Ba through 2Be as follows:

- Box 2Ba. Added (V) after “Veteran receiving SNAP benefits,”
- Box 2Bb. Added (DV) after “Disabled Veteran”
- Added Box 2Bc. and titled it “DV unemployed for 6 months”
- Added Box 2Bd. and titled it “V unemployed for 4 weeks”
- Added Box 2Be. and titled it “V unemployed for 6 months”

**Background.** The purpose of ETA Form 9058 (Updated April 2013) is to provide SWAs with a standardized e-reporting format, which accurately reflects program activity levels and outcomes under the Work Opportunity Tax Credit (WOTC). It is important for SWAs to maintain programmatic reporting procedures that account for each tax request (IRS Form 8850) received and its subsequent outcome (issuance of a tax certification or denial). A properly completed ETA Form 9058 accurately reflects program use and the level of any programmatic backlog that may exist. To ensure that the WOTC Program can be evaluated accurately at the national level, it is critical that all SWAs report in a standardized manner using the web-based Enterprise Business Service System (EBSS) Tax Credit Reporting System (TCRS).



**INSTRUCTIONS FOR COMPLETING THIS FORM:**

**State.** Enter the name of the state submitting ETA Form 9058.

**Quarter Ending Period.** Enter ending date of the quarter for the reported program data.

**Part I. "Certification Workload."** SWAs must identify from Part I, Item F on the previous reporting quarter's ETA Form 9058 the number of requests (IRS Form 8850s) determined to be incomplete or Needing Action, as defined below.

(A) **Number of Requests Incomplete.** Enter the total number of requests (IRS Form 8850s) received by the SWA prior to the beginning of the current report period, but for which no applicant eligibility determination action (excluding the 48-hour review) was taken. This total is to be entered into Part I, Item (A) of ETA Form 9058.

(B) **Number of Requests Needing Action.** Enter the total number of requests (IRS Form 8850s) received by the SWA prior to the beginning of the current report, but for which no review and total is to be entered into Part I, Item (B) of recently revised ETA Form 9058.

(C) **New Requests.** Enter the total number of requests (IRS Form 8850s) received by the SWA during the current reporting quarter. Some states may have received requests (IRS Form 8850s) that were not previously recorded and/or reported on any prior quarterly report ETA 9058 for various reasons. It is important for the SWA to report all requests (IRS Form 8850s) received. Therefore, any request received outside of the current reporting quarter, which has not previously been reported, should be included with the number of requests received during the current reporting period. That total should be entered as the number of "New Requests". This total is to be entered into Part I, Item (C) of ETA Form 9058.

(D) **Total Requests to Be Processed.** Enter the sum of Items A, B & C. This total represents the number of requests (IRS Form 8850s) received by the SWA, which are available to be processed. This total is to be entered under Part I, Item (D) of ETA Form 9058. **Note.** A denial is a request (IRS Form 8850) determined by the SWA to be ineligible for the WOTC.

(E) **Requests Certified.** Enter the total number of WOTC certifications issued during the current report period.

(F) **Requests Denied.** Enter the total number of requests (IRS Form 8850s) denied by the SWA during the current report period.

**Note.** A denial is a request (IRS Form 8850) determined by the SWA to be ineligible for the WOTC.

(G) **Number of Requests Incomplete.** Enter the total number of requests (IRS Form 8850s) received and reviewed by the SWA, but which the SWA could neither approve nor deny due to such things as, but not limited to, the need for additional eligibility documentation for which the SWA has made a formal request to the employer, authorized tax consultant, or other third party entity, ETA Form 9061 not submitted, etc. **Note.** This number will also be entered in Part I, Item A. of the subsequent quarterly report ETA Form 9058.

(H) **Number of Requests Needing Action.** Enter the number of requests (IRS Form 8850s) received by the SWA but for which no review and/or action has yet been taken to determine applicant eligibility.

**Note.** This value will also be entered in Part I, Item B. of the subsequent quarterly report ETA Form 9058. Part I, Item H is the sum of Item D, minus Item E, minus Item F, minus Item G.

**Part I. Completion Formula:**

$(A + B + C) = D$  and  
 $D - (E + F + G) = H$  Same as:  $Items (A+B+C) = D$  and  $(D-E-F-G) = H$

**Part II. "Characteristics of Certified Individuals by Tax Credit." This part is divided into three sections (Section I, Section J, and Section K).**

Section I reflects the number of requests (IRS Form 8850s) certified by the SWA during the current report period **by WOTC target groups.** Section J reflects the number of requests (IRS Form 8850s) certified by the SWA during the current report period **by occupation.** Section K reflects the number of requests (IRS Form 8850s) certified by the SWA during the current report period **by starting hourly wage.**

## Section I.

**Section I, Column (a).** Enter the total number of certifications, issued by the SWAs, by target group, during the current report period, which resulted from the issuance of a conditional certification i.e., ETA Form 9062.

**Section I, Column (b).** Enter the total number of WOTC certifications issued by the SWAs, by target group, during the current report period.

**Section I, Line #1.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for the IV-A TANF group.

**Section I, Line #2Ba.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for Veterans receiving SNAP benefits.

**Section I, Line #2Bb.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for "Disabled Veterans" receiving compensation for a service-connected disability.

**Section I, Line #2Bc.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for Disabled Veterans unemployed for 6 months.

**Section I, Line #2Bd.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for Veterans unemployed for at least 4 weeks but less than 6 months.

**Section I, Line #2Be.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for Veterans unemployed for at least 6 months.

**Section I, Line #3.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for Ex-felons.

**Section I, Line #4.** Enter the total number of WOTC certifications issued by the SWA during the current report period for the Summer Youth group

**Section I, Line #5.** P.L. 110-28 changed the name of the High-Risk Youth to "Designated Community Residents (DCRs)." Enter the total number of WOTC certifications issued by the SWA during the current report period, for DCRs.

**Section I, Line #6a.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for Vocational Rehabilitation Referrals.

**Section I, Line #6b.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for "ticket holders." (e.g., SSDI, or Voc. Rehab – formerly called People with Disabilities).

**Section I, Line #7.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for SNAP (formerly Food Stamps) recipients.

**Section I, Line #8.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for SSI recipients.

**Section I, Line #9.** Enter the total number of WOTC certifications issued by the SWA during the current report period, for "Long-term TANF" Recipients.

**Section I, Line #10.** Enter the sums of columns (a) and (b) and also the total of Column I under Column K (By Starting Salary for Boxes 10 and 11. **Note.** The total (For Qtr.) of Part II, Section I, Line #12, columns (a) & (b) should equal the total entered in Part I, Item E. Requests Certified.

**Section I, Line #11.** Enter the cumulative federal program Year-to-Date (YTD) totals of columns (a) and (b). (including totals for Column I Under Column K (right hand side of this form). **Note.** The first quarterly report of the federal program year (October 1-December 31), the totals of Section I, Line #12 and Line #13 should be the same.

## Section J.

**Section J, Column (a).** Enter the total number of WOTC Certifications issued by the SWA during the current report period, by occupation. **Note:** The total for Section J, Column (a), Line #27 is the sum of the column and must equal the total for Section I, Column (a) & (b) Line # 10.

The occupational data reported in Boxes 1-23 are derived from the job titles reported on ETA Forms 9061 or 9062. To prepare this report, SWAs must use the O\*NET job families of occupations and their two-digit corresponding codes as illustrated in the following table.

O*NET SOC JOB FAMILIES			
Name	Code	Name	Code
Management Occupations	11	Food Preparation & Serving Related	35
Business & Financial Operations	13	Bldg. & Grounds Cleaning & Maintenance	37
Computer & Mathematical Occupations	15	Personal Care & Service	39
Architecture & Engineering	17	Sales & Related Occupations	41
Life, Physical & Social Sciences	19	Office & Administrative Support	43
Community & Social Services	21	Farming, Fishing, & Forestry	45
Legal Occupations	23	Construction & Extraction	47
Education, Training, & Library	25	Installation, Maintenance & Repair	49
Arts, Design, Entertainment, Sports and Media Occupations	27	Production Occupations	51
Healthcare Practitioner & Technical	29	Transportation & Material Moving	53
Healthcare Support Occupations	31	Military Specific Occupations	55
Protective Service Occupations	33		

### **Section K**

**Section K, Column (a).** Enter the total number of WOTC certifications issued by the SWA during the current report period, by starting hourly wage.<sup>1</sup> **Note.** The total for Section K, Column (a), Line #6 is the sum of the column for that quarter and must equal the total for Section I, column (b), Line #10.

Convert as follows:

<u>Unit of Time</u>	<u>Calculated Hourly Wage</u>
Day	Amount divided by 8
Week	Amount divided by 40
Month	Amount divided by 172

**24. Name and Title of Responsible Official.** Enter the name and title of the authorized signatory official.

**25. Signature.** Enter the signature of the authorized signatory official.

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<sup>1</sup> According to the Fair Labor Standards Act (FLSA), the federal minimum wage is \$7.25 per hour effective July 24, 2009. **Source:** Wage and Hour Division at the U.S. Department of Labor.



**Individual Characteristics Form (ICF)  
Work Opportunity Tax Credit**

1. Control No. (For Agency use only)		<b>APPLICANT INFORMATION</b> (See instructions on reverse)		2. Date Received (For Agency Use only)	
<b>EMPLOYER INFORMATION</b>					
3. Employer Name		4. Employer Address and Telephone		5. Employer Federal ID Number (EIN)	
<b>APPLICANT INFORMATION</b>					
6. Applicant Name (Last, First, MI)		7. Social Security Number		8. Have you worked for this employer before? Yes ___ No ___  If YES, enter last date of employment: _____	
<b>APPLICANT CHARACTERISTICS FOR WOTC TARGET GROUP CERTIFICATION</b>					
9. Employment Start Date		10. Starting Wage		11. Position	
12. Are you at least age 16, but under age 40? If YES, enter your <i>date of birth</i> _____				Yes ___ No ___	
13. Are you a Veteran of the U.S. Armed Forces? If NO, go to Box 14. If YES, are you a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits (Food Stamps) for at least 3 months during the 15 months before you were hired? If YES, enter name of <i>primary recipient</i> _____ and <i>city and state</i> where benefits were received _____.				Yes ___ No ___	
OR, are you a veteran entitled to compensation for a service-connected disability? If YES, were you discharged or released from active duty within a year before you were hired?				Yes ___ No ___	
OR, were you unemployed for a combined period of at least 6 months (whether or not consecutive) during the year before you were hired?				Yes ___ No ___	

<p>14. Are you a member of a family that received Supplemental Nutrition Assistance Program (SNAP) (formerly Food Stamps) benefits for the 6 months before you were hired? Yes ___ No ___</p> <p><b>OR</b>, received SNAP benefits for at least a 3-month period within the last 5 months <b>But</b> you are no longer receiving them? Yes ___ No ___</p> <p><b>If YES to either question</b>, enter name of <i>primary recipient</i> _____ and city _____</p> <p>And <i>state</i> where benefits were received _____.</p>
<p>15. Were you referred to an employer by a Vocational Rehabilitation Agency approved by a State? Yes ___ No ___</p> <p><b>OR</b>, by an Employment Network under the Ticket to Work Program? Yes ___ No ___</p> <p><b>OR</b>, by the Department of Veterans Affairs? Yes ___ No ___</p>
<p>16. Are you a member of a family that received TANF assistance for at least the last 18 months before you were hired? Yes ___ No ___</p> <p><b>OR</b>, are you a member of a family that received TANF benefits for <b>any</b> 18 months beginning after August 5, 1997, and the earliest 18-month period beginning after August 5, 1997, ended within 2 years before you were hired? Yes ___ No ___</p> <p><b>OR</b>, did your family stop being eligible for TANF assistance within 2 years before you were hired because a Federal or state law limited the maximum time those payments could be made? Yes ___ No ___</p> <p><b>If NO</b>, are you a member of a family that received TANF assistance for any 9 months during the 18-month period before you were hired? Yes ___ No ___</p> <p><b>If YES, to any question</b>, enter name of <i>primary recipient</i> _____ and the <i>city and state</i> where benefits were received _____.</p>
<p>17. Were you convicted of a felony or released from prison after a felony conviction during the year before you were hired? Yes ___ No ___</p> <p><b>If YES</b>, enter <i>date of conviction</i> _____ and <i>date of release</i> _____.</p> <p><b>Was</b> this a Federal ___ or a State conviction ___? (Check one)</p>
<p>18. Do you live in a Rural Renewal County or Empowerment Zone? Yes ___ No ___</p>
<p>19. Do you live in an Empowerment Zone and are at least age 16, but not yet 18, on your hiring date? Yes ___ No ___</p>
<p>20. Did you receive Supplemental Security Income (SSI) benefits for any month ending within 60 days before you were hired? Yes ___ No ___</p>
<p>21. Are you a veteran unemployed for a combined period of at least 6 months (whether or not consecutive) during the year before you were hired? Yes ___ No ___</p>
<p>22. Are you a veteran unemployed for a combined period of at least 4 weeks but less than 6 months (whether or not consecutive) during the year before you were hired? Yes ___ No ___</p>

23. **Sources used to document eligibility:** (**Employers/Consultants:** List all documentation provided or forthcoming. **SWAs:** List all documentation used in determining target group eligibility and enter your initials and date when the determination was made.)

I certify that this information is true and correct to the best of my knowledge. I understand that the information above may be subject to verification.

24(a). Signature: (See instructions in Box 23.(b) for who signs this signature block)

24. (b) **Signatory Options:** Indicate with a ✓ mark who signed this form:  
 Employer,  Consultant,  SWA,  Participating Agency,  Applicant, or  Parent/Guardian (if applicant is a minor)

25. Date:

**INSTRUCTIONS FOR COMPLETING THE INDIVIDUAL CHARACTERISTICS FORM (ICF), ETA 9061.** This form is used together with IRS Form 8850 to help state workforce agencies (SWAs) determine eligibility for the Work Opportunity Tax Credit (WOTC) Program. The form may be completed, on behalf of the applicant, by: 1) the employer or employer representative, the SWA, a participating agency, or 2) the applicant directly (if a minor, the parent or guardian must sign the form) and signed (Box 24a.) by the individual completing the form. This form is required to be used, without modification, by all employers (or their representatives) seeking WOTC certification. Every certification request must include an IRS Form 8850 and an ETA Form 9061 or 9062, if a Conditional Certification was issued to the individual pre-certifying the new hire as "eligible" under the requested target group.

Boxes 1 and 2. **SWA.** For agency use only.

Boxes 3-5. **Employer Information.** Enter the name, address including ZIP code, telephone number, and employer Federal ID number (EIN) of the employer requesting the certification for the WOTC. Do not enter information pertaining to the employer's representative, if any.

Boxes 6-11. **Applicant Information.** Enter the applicant's name and social security number as they appear on the applicant's social security card. In Box 8, indicate whether the applicant previously worked for the employer, and if Yes, enter the last date or approximate last date of employment. This information will help the "48-hour" reviewer to, early in the verification process, eliminate requests for former employees and to issue denials to these type of requests, or certifications in the case of "qualifying rehires" during valid "breaks in employment" (see pages III-12 and III-13, Nov. 2002, Third Ed., ETA Handbook 408) during the first year of employment.

Boxes 12-22. **Applicant Characteristics.** Read questions carefully, answer each question, and provide additional information where requested.

On January 2, 2013, President Obama signed into law *the American Taxpayer Relief Act of 2012* retroactively authorizing the Empowerment Zones (EZs) and WOTC non-veteran groups from December 31, 2011 through December 31, 2013. This Act also authorized continuation of the VOW Act of 2011 expanded veterans and provisions through December 31, 2013. **Form Updates.** "Empowerment Zones" was added to Box 18 to capture data for Designated Community Residents who must reside in a Rural Renewal County or EZ to be determined eligible for WOTC certification. A new Box 19 was added to this form to capture information on the Summer Youth group activated when the EZs were reauthorized. Members of the Summer Youth group must reside in an EZ to be determined eligible for WOTC certification. Boxes 19-21 were renumbered and are now Boxes 20 -22. Box 22 below became Box 23, Sources to Document Eligibility.

Box 23 **Sources to Document Eligibility.** The applicant or employer is requested to provide documentary evidence to substantiate the **YES answers** in Boxes 12 through 22. List or describe the documentary evidence that is attached to the ICF or that will be provided to the SWA. Indicate in parentheses next to each document listed whether it is attached (A) or forthcoming (F). Some examples of acceptable documentary evidence are provided below. A letter from the agency that administers a relevant program may be furnished specifically addressing the question to which the applicant answered YES. For example, if an applicant answers YES to either question in Box 14 and enters the name of the primary recipient and the city and state in which the benefits were received, the applicant could provide a letter from the appropriate SNAP (formerly Food Stamp) agency stating to whom SNAP benefits were paid, the months for which they were paid, and the names of the individuals included on the grant for each month. SWAs will use this box to document the sources used when verifying target group eligibility, followed by their initials and the date the determination was completed.

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**Examples of Documentary Evidence and Collateral Contacts. Employers/Consultants:** You may check with your SWA to find out what other sources you can use to prove target group eligibility. (You are encouraged to provide copies of documentation or names of collateral contacts for each question for which you answered YES.)

#### QUESTION 12<sup>2</sup>

- Birth Certificate
- Driver's License
- School I.D. Card<sup>1</sup>
- Work Permit<sup>1</sup>
- Federal/State/Local Gov't I.D.<sup>1</sup>
- Copy of Hospital Record of Birth

#### QUESTION 13

- DD-214 or Discharge Papers
- Reserve Unit Contacts or Letters of Separation
- Letter issued only by the Department of Veterans Affairs (VA) on VA Letterhead or bearing the Agency Stamp, with signature, certifying Veteran status or that the Veteran has a service-connected disability.

#### QUESTIONS 14 & 16

- TANF/SNAP (Food Stamp) Benefit History
- Signed statement from Authorized Individual with a specific description of the months benefits that were received
- Case number identifier

#### **QUESTION 15**

- Vocational Rehabilitation Agency Contact
- Veterans Administration for Disabled Veterans
- Signed Letter of Separation or related document from authorized Individual on DVA letterhead or agency stamp with specific description of months benefits were received.
- **For SWAs:** To determine *Ticket Holder* (TH) eligibility, Fax page 1 of Form 8850 to MAXIMUS at: 703-683-1051 to verify if applicant: 1) is a TH, and 2) has an Individual Work Plan from an Employment Network.

#### **QUESTION 17**

- Parole Officer's Name or Statement
- Correction Institution Records
- Court Records Extracts

#### **QUESTIONS 18 & 19**

- To determine if a Designated Community Resident (DCR) lives in a Rural Renewal County, visit the site: [www.usps.com](http://www.usps.com). **Click on Find Zip Code; Enter & Submit Address/Zip Code; Click on Mailing Industry Information; Download and Print the**
- **Information**, then compare the county of the address to the list in the Instructions to IRS Form 8850. To determine if the DCR or a Summer Youth lives in an Empowerment Zone, check the Instructions to IRS Form 8850, or visit the U.S. Department of Housing and Urban Development's "locator" at: <http://egis.hud.gov/ezrclocator/>.

#### **QUESTION 20**

- SSI Record or Authorization
- SSI Contact
- Evidence of SSI Benefits

#### **QUESTIONS 21 & 22**

- Unemployment Insurance (UI) Claims Records
- UI Wage Records

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Box 24(a). **Signature.** The person who completes the form signs the signature block.

Box 24(b). **Signatory Options.** Qualified individuals/entities which can sign the form instead of the applicant: (a) Employer, (b) Consultant, (c) SWA staff, (d) Participating Agency staff, (e) Applicant, or (f) Parent or guardian (If applicant is a minor, the parent or guardian must sign).

Box 25. **Date.** Enter the month, day and year when the form was completed.

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Persons are not required to respond to this collection of information unless it displays a currently valid OMB Control Number. Respondent's obligation to reply to these questions is required to obtain and retain benefits per law 104-188. Public reporting burden for this collection of information is estimated to average 20 minutes 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 this burden estimate or any other aspect of this collection of information, including suggestions for reducing burden to the U.S. Department of Labor, Employment and Training Administration, Division of National Programs, Tools, and Technical Assistance, 200 Constitution Ave., NW, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Project Control No. 1205-0371).

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1. Where a Federal/State/Local Gov't., School I.D. Card, or Work Permit does not contain age or birth date, another valid document must be obtained to verify an individual's age.
  2. ESPL No. 05-98, dated 3/18/98, officially rescinded the authority to use Form I-9 as proof of age and residence. **Therefore, the I-9 is not a valid piece of documentary evidence since May 1998.**
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.....  
(Cut along dotted line and keep in your files)

TO: THE JOB APPLICANT OR EMPLOYEE,

**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.*



**Conditional Certification  
Work Opportunity Tax Credit**

<p><b>EMPLOYERS!</b></p> <p>&gt; This form must be accompanied by IRS Form 8850.          &gt; If you do not have IRS Form 8850, call 202-693-2786 for a copy or download it from <a href="http://www.irs.gov">www.irs.gov</a> or <a href="http://www.doleta.gov/wotc">www.doleta.gov/wotc</a>          &gt; Be sure to complete Part II of this form and IRS 8850, sign and date both forms BEFORE sending them to the State Workforce Agency (SWA) within 28 days after the new hire's employment-start date. (See IRS Relief Period in TEGL No. 24-12 and IRS Notice 2013-14)</p>			
<p>1. INITIATING AGENCY CODE (For Agency Use Only)</p> <p>CODE: _____</p>		<p>2. CONTROL NO.</p> <p>_____</p> <p>(For Agency Use Only) Check "✓" One):</p> <p>____ Participating Agency          ____ SWA</p>	
<p>3. FOR EX-FELON TARGET GROUP ONLY</p> <p>a. Conviction Date: _____ c. Correction's (Ex-felon's) ID No. _____</p> <p>b. Release Date: _____</p>			<p>4. DATE COMPLETED (MM/DD/YY)</p> <p>_____</p>
<p>5. STATE WORKFORCE AGENCY'S NAME/ADDRESS</p>		<p>6. SIGNATURE (Authorized Official)</p>	<p>7. TELEPHONE No.</p>
<p><b>PART I. APPLICANT'S INFORMATION AND CONDITIONAL CERTIFICATION (CC):</b></p>			
<p>8. NAME OF APPLICANT (Last, First, Middle)</p>		<p>9. SOCIAL SECURITY No.</p>	<p>10. ENTER TARGET GROUP CODE <b>AND</b> GROUP NAME FOR HIRES OTHER THAN "Veteran":</p> <p>_____</p>
<p>11. ADDRESS (Street, City, State, Zip Code) &amp; Telephone No.</p>		<p>12. VETERAN TARGET GROUP CODES (Check "✓" One):</p> <p><input type="checkbox"/> 2Ba. Veteran receiving SNAP benefits  <input type="checkbox"/> 2Bb. Disabled Veteran  <input type="checkbox"/> 2Bc. Disabled Veteran unemployed for 6 months  <input type="checkbox"/> 2Bd. Veteran unemployed for 4 weeks but less than 6 months  <input type="checkbox"/> 2Be. Veteran unemployed for 6 months</p>	
		<p>13. APPLICANT SIGNATURE:</p>	
<p><b>NOTE TO EMPLOYER:</b></p>			
<p>14. The above named individual may be eligible for certification under the Work Opportunity Tax Credit. If individual is not employed before the date in the box below (Mo., Day, Yr.), this eligibility determination is subject to review. <b>Applies to Summer Youth group only.</b></p> <p>_____</p>		<p><b>Note.</b> In the event you hire this individual, you should request the certification necessary for you to claim a Work Opportunity Tax Credit (WOTC). Simply complete and sign the Employer Declaration below, submit to the SWA this form together with IRS Form 8850 <b>not later than April 29, 2013 for 1) members of the non-veteran target groups hired on or after January 1, 2012 and on or before March 31, 2013, and for 2) qualified veterans hired on or after January 1, 2013 and on or before March 31, 2013. For all hires after March 31, 2013, employers must meet the 28-day timely filing requirement.</b> The WOTC Employer Certification will be sent to you, if all statutory requirements have been met.</p>	
<p><b>PART II. EMPLOYER DECLARATION: I, hereby, declare that the above named person is or will be employed by:</b></p>			
<p>15. NAME OF FIRM AND ADDRESS:</p>	<p>16. POSITION/JOB TITLE:</p>	<p>17. EMPLOYMENT-START DATE:</p>	<p>18. STARTING WAGE:</p> <p>\$ _____ per hr</p>
<p><b>ATTN SWA:</b> Please send a WOTC Certification for this employee. The pre-certification is for the purpose of requesting Certification to obtain the WOTC under Sec. 51 and 52 of the Internal Revenue Code. Employers are advised that such credit will cease immediately upon notification of any subsequent invalidation/revocation.</p>			
<p><b>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.</b></p>			
<p>19. EMPLOYER'S NAME:</p>		<p>20. EMPLOYER'S SIGNATURE:</p>	<p>21. DATE: ((MM/DD/YY)</p>

**CONDITIONAL CERTIFICATION (CC) ETA FORM 9062.** When a SWA or participating agency (PA) determines that a job-ready applicant is, tentatively, ELIGIBLE as a member of a target group under WOTC, it shall use this required form, without modification, to show that an eligibility pre-determination was made for this person. **Note.** The CC serves as an official record of the pre-certification, alerts prospective employers to the availability of the tax credit if this individual is hired, and provides a means for employers to request a WOTC certification for this person.

**INSTRUCTIONS FOR COMPLETING THE “CONDITIONAL CERTIFICATION” FORM. (Boxes 1-8 and 15 are for participating agency (PA) and SWA use only)**

**Box 1: Initiating Agency Code.** If the CC was issued by a Participating Agency (PA), enter its code. SWAs assign codes to designate each PA and indicate the initiating source for the eligibility determination process. If the eligibility determination was performed by the SWA, enter the SWA's code, if available. Indicate with a check mark “✓” if initiating agency is a PA or SWA.

**Box 2: Control Number.** Usually the PA determines the control number (CN). However, SWAs may, for internal control purposes, develop their own CN system. It may be a case number or some other appropriate designation (e.g., alpha-numeric designation), which permits easy filing, certification and retrieval of forms. Enter corresponding CN and indicate with a check mark “✓” whether the source is a PA or a SWA.

**Box 3: For Ex-Felon Target Group Only.** For items a - c, enter the corresponding information. This information will help the SWA or PA in verifying target group eligibility.

**Box 4: Date Completed.** Enter the month, day, year in which the eligibility determination was completed.

**Box 5: SWA's Name and Address.** If known, enter or stamp the name and address, including zip code, of the SWA responsible for Certification requests for the employer indicated in Box 15. Leave blank if SWA's name and address is unknown.

**Box 6: Signature.** Enter signature of the authorized conditionally-certifying official.

**Box 7: Telephone No.** Enter corresponding SWA or PA area code, telephone number and extension, if available.

**PART I. APPLICANT'S INFORMATION AND CONDITIONAL CERTIFICATION (CC):**

**Box 8: Name of Individual.** Enter the individual's/applicant's full name (i.e., last name, first name and middle initial).

**Box 19: Social Security Number.** Enter the individual's/applicant's Social Security Number.

**Box 10: Target Group Code.** Enter the code or name of the pre-certified non-veteran target group. The non-veteran groups and the Empowerment Zones were retroactively reauthorized through December 31, 2013 by the American Taxpayer Relief Act of 2013 signed into law by President Obama on January 2, 2013. This Act also authorized the continuation of the VOW Act expanded veteran groups and provisions through December 31, 2013.

**Box 11: Address/Telephone No.** Enter the individual's/applicant's home address, including apartment number and zip code. After address, enter individual's telephone number, including area code.

**Box 12: Veteran Target Group Code.** The 1996 original target group designation for a Qualified Veteran is “B.” To facilitate the identification of the different veteran categories created by the VOW to Hire Heroes Act of 2011 (P.L. 112-56), ETA is using the same alpha-numeric designations used to collect the number of certifications issued for the amended veteran categories in ETA Form 9058 – Report 1. To ensure a simple, uniform and consistent certification system which can be used by the SWAs nationwide each new veteran category is preceded by “B” and followed by the alpha-numeric code used in ETA Form 9058. **Enter a check mark “✓” in front of the veteran group pre-certified.**

**Box 13: Signature.** Get applicant's signature. If a minor, parent or guardian must sign here.

**Box 14: CC Validity Period.** (This box is to be completed by the SWA or PA). Enter the month/day/year when the CC expires.  
**This box only applies to the Summer Youth group.**

**Box 15: Name of Firm.** Enter full name of the employing firm (the firm where the employee will actually work) and the address.

**Box 16: Position/Job Title.** Enter the position or job title the employee will hold.

**Box 17: Employment-Start Date.** Enter the date the employee began or will begin work for the employing firm.

**Box 18: Starting Wage.** Enter the wage or salary which the employee will be paid. If not known, enter an estimated wage.

**Box 19: Employer's Name.** Enter your name as the hiring employer.

**Box 20: Employer's Signature.** Affix your electronic or ink signature here.

**Box 21: Date.** Enter month, day and year when you signed this form.

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