



## ETA Form 9198 Employer Representative Declaration Work Opportunity Tax Credit (WOTC)

### Part I. Authorized Representative(s)

**Note:** Form 9198 will not be honored for any purpose other than declaring Employer Representative(s) for WOTC with the State Workforce Agency (SWA).

**1. Employer Information.** Employer must sign and date this form on page 2, Part II, Line 5.

<b>Employer Name and Address:</b>	<b>Employer Tax Identification Number (EIN):</b>	
<b>Employer's Firm/Company Name:</b>	<b>Telephone Number:</b>	<b>Email Address:</b>
	<b>Fax Number:</b>	

The employer hereby appoints the following representative(s) as authorized employer agents:

<b>Last Name, First Name:</b>	<b>Company Name:</b>
<b>Company Mailing Address:</b>	<b>Telephone Number:</b>
	<b>Fax Number / Email Address:</b>
<b>Check if to be sent copies of Employer's WOTC notices and communications.</b> -----▶ <input type="checkbox"/>	

**2. Representative(s).** Representatives must sign and date the form on page 2, Part II, Line 6.

**Note:** SWAs will send notices and communications to only two (2) designated Employer Representatives.

<b>Last Name, First Name:</b>	<b>Company Name:</b>
<b>Company Mailing Address:</b>	<b>Telephone Number:</b>
	<b>Fax Number / Email Address:</b>
<b>Check if to be sent copies of Employer's WOTC notices and communications.</b> -----▶ <input type="checkbox"/>	

to represent the employer for WOTC purposes and perform the following activities:

**3. Acts Authorized.** (You are required to acknowledge Line 3, Acts Authorized, with employer initials). I (employer) authorize my representative(s) to facilitate the WOTC certification request process on my behalf. My representative(s) shall have the authority to perform acts I can perform with respect to the WOTC certification process, described below.

- Complete and sign IRS Form 8850, *Pre-Screening Notice and Certification Request for the Work Opportunity Tax Credit*, on behalf of the employer;



Representative Signature

Date

Printed Name

**► IF NOT COMPLETED, SIGNED, AND DATED, THIS AUTHORIZATION IS INVALID, AND THE SWA WILL RETURN THIS FORM TO THE EMPLOYER. SEE INSTRUCTIONS BELOW FOR HOW TO SUBMIT THIS FORM TO THE SWA.**

## ETA Form 9198 Employer Representative Declaration Work Opportunity Tax Credit (WOTC)

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### General Instructions

#### Purpose of Form

Use Form 9198 to authorize an individual to represent you (employer) for WOTC purposes. Check with your State Workforce Agency (SWA) for information about using a substitute form other than a Form 9198 to authorize an individual to represent you for WOTC purposes. Your authorization of a representative will allow that individual to facilitate your WOTC certification requests, including submitting WOTC processing forms (IRS Form 8850 and ETA Forms 9061/9062/9175), and supporting documentation or information, on behalf of the employer. For the latest information about developments and instructions related to Form 9198, go to <https://www.dol.gov/agencies/eta/wotc>.

#### How To File

Submit a copy of the completed form to the SWA where the employer files WOTC certification requests (state where the employer's business is located). You can choose how to submit Form 9198 from the options below. Although electronic and facsimile submission of Form 9198 is permitted, not all states are equipped to accept an electronic or faxed copy of Form 9198. Employers should confirm acceptable submission methods with the SWA prior to form submission. To get the name, address, phone/fax numbers, and email address of the WOTC coordinator for your state, visit the Department of Labor's website at [www.dol.gov/agencies/eta/wotc/contact/state-workforce-agencies](http://www.dol.gov/agencies/eta/wotc/contact/state-workforce-agencies).

**Note:** If you use an electronic signature (see **Electronic Signatures** below), you must submit your Form 9198 online.

- **Online.** Submit your Form 9198 via online portal. *Note: You will need to have a registered account with the SWA's online portal to submit your Form 9198 online. Contact your local SWA to request secure portal access or account.*
- **Fax.** Fax your Form 9198 to the appropriate fax number registered with the SWA. (Confirm fax numbers [here](#)).
- **Mail.** Mail your Form 9198 directly to the SWA via certified U.S. Postal Mail. (Confirm mailing address [here](#)).
- **e-mail.** E-mail your Form 9198 directly to the SWA. (Confirm this option is available with the specific [SWA](#)).

#### Electronic Signatures

Forms 9198 with an electronic (e-)signature image or digitized image of a handwritten signature may only be used if the employer's system satisfies the requirements in IRS Ann. 2002-44, 2002-1 C.B. 809. Guidance on acceptable electronic (e-)signature methods is provided in IRS Notice 2012-13, 2012-9 I.R.B. 421, available at <https://www.irs.gov/pub/irs-drop/n-12-13.pdf>. Electronic signatures appear in many forms and may include:

- A typed name that is typed into the signature block;
- A scanned or digitized image of a handwritten signature that is attached to an electronic record;
- A handwritten signature input onto an electronic signature pad; or
- A handwritten signature, mark, or command input on a display screen with a stylus device.

**Note:** If the employer electronically signs Form 9198 in a remote transaction, a third-party submitting Form 9198 to the SWA on behalf of the employer must attest that he or she has authenticated the employer's identity, unless the third party has personal knowledge allowing the third party to authenticate the employer's identity. (For example, through a prior business relationship; a personal relationship, such as an immediate family member; or a similar relationship, such as between an employer and an employee). A remote transaction for an electronic signature occurs when the employer is electronically signing the form, and the third-party submitter isn't physically present with the employer.

#### Authority Granted

Except as specified below or in other ETA guidance, this Employer Representative Declaration Form authorizes the listed representative(s) to perform acts that you can perform with respect to the facilitation of WOTC certification requests, described in the Declaration. Representatives are not authorized to inspect and/or receive the employer's confidential tax information, or to perform any acts (i.e., sign agreements or other documents) not described in the Declaration.

## Representative Address Change

If the Representative's address has changed, the SWA will not require a new Form 9198 to update the new address. The employer or representative can send a written notification that includes the new contact information and the representative's signature to the same SWA as where the employer filed Form 9198.

## Revocation of Authorization / Withdrawal of Representative

**Revocation by Employer.** If you (employer) want to revoke a previously executed Employer Representative Declaration, and do not want to name a new representative, you must write "REVOKE" across the top of the first page of this form with a current signature and date below this annotation. You must then submit a copy (by postal mail, fax or online) of the original Declaration with the revocation annotation to the SWA (where the business is located and WOTC certification requests are submitted). If you do not have a copy of the Declaration you want to revoke, you must send the SWA a statement of revocation that indicates the authority of the Declaration is revoked, lists the matters and years/periods, and lists the name and address of each recognized representative whose authority is revoked. You must sign and date this statement. If you are completely revoking authority, write "remove all years/periods" instead of listing the specific matters and years/periods.

**Withdrawal by Representative.** If your representative wants to withdraw from representation, they must write "WITHDRAW" across the top of the first page of the form (Declaration) with a current signature and date below the annotation. Then, they must provide a copy of the original Declaration with the withdrawal annotation to the SWA (where the business is located and original Declaration was submitted) in the same manner described in Revocation by Employer, earlier. If your representative does not have a copy of the Declaration he or she wants to withdraw, he or she must send the SWA a statement of withdrawal that indicates the authority of the Declaration is withdrawn, lists the matters and years/periods, and lists the name, employer identification number (EIN), and address (if known) of the Employer. The representative must sign and date this statement.

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## Specific Instructions

### Part I. Authorized Representative(s)

#### Line 1. Employer Information

Enter the information requested about you (employer). Do not enter information about any other person, except as stated in the specific instructions below. Address information provided on Form 9198 will not change your last known address registered with the SWA. To change your last known address, send a separate written notification that includes the new information to the SWA.

Enter your name, the company/business name, employer identification number (EIN), and your street address or post office box. Do not enter your representative's address or post office box. **Note:** The EIN number must be a tax-identification number that is registered in the state (where the employer's business is located and WOTC certification requests are submitted), so that the SWA may verify if a WOTC applicant is a rehire, and establish an employer-employee relationship where wages are paid (and federal taxes deducted) in the state. Employers should verify with the SWA that the appropriate EIN is provided consistently across IRS Form 8850 and ETA Forms 9198 and/or 9061. Do not enter any information pertaining to the employer's representative, if any, in this section.

#### Line 2. Representative(s) Information

Enter the full name and mailing address of the company representing the employer. Use the identical full name on all submissions and correspondence. **You may not designate more than two (2) representatives on Form 9198 (or on a substitute form accepted by the SWA) to receive copies of WOTC notices and communications sent to the employer, unless the SWA allows additional representatives.** If naming more than two representatives, write "See attached for additional representatives" in the space to the right of line 2, and attach an additional page 1 of Form 9198. If you want to authorize your representative(s) to receive copies of notices and communications sent by the SWA, you must check the box provided under the representative's name and address.

**Note:** Employers may check with the SWA for the maximum number of employer representatives that

can be authorized per company. Do not check the box if you do not want copies of WOTC notices and communications sent to your representative(s).

**Substituting or adding a representative.** Your representative may substitute or add another representative.

### **Line 3. Acts Authorized**

This authorization is for the representative to sign their name on IRS Form 8850 and related ETA processing forms. This is not an authorization for the representative to sign the IRS and/or ETA WOTC forms with the employer's name. This authorization grants authority for the authorized representative(s) to Substitute or add representative(s) within the same company. Representation only applies for the years or periods listed on Line 3, Acts Authorized. The employer's signature date is the effective date of this authorization. You may not list any years or periods that have already ended, as of the date the employer signs the form. Enter the year(s) or period(s) the authorization is valid using the MM/DD/YYYY format. Do not use a general reference such as "All years," or "All periods." The SWA will return any Declaration with a general reference. **Note:** The authorization will automatically terminate five (5) years from the date signed by the Employer, unless revoked or withdrawn earlier by either party.

### **Line 4. Retention / Revocation of Prior Authorizations**

When the SWA receives this Employer Authorization Declaration Form, it will generally revoke any earlier authorization(s) previously submitted by the Employer for the same matter, unless specified on Line 4. If you do not want to revoke any existing authorizations, check the box on Line 4 and attach a copy of the authorization(s).

## **Part II. Declaration of Representative**

### **Line 5. Employer Declaration and Signature**

You must sign and date the Declaration. Digital, electronic, or typed-font signatures must meet the system requirements for electronic signatures defined in IRS Ann. 2002-44, 2002-1 C.B. 809. (See Electronic Signatures, earlier).

### **Line 6. Representative Declaration and Signature**

The representative must sign and date the Declaration. The representative must handwrite their signature on Form 9198 if the employer will file it on paper or by fax. Digital, electronic, or typed-font signatures must meet the system requirements for electronic signatures defined in IRS Ann. 2002-44, 2002-1 C.B. 809. (See Electronic Signatures, earlier). If the employer will use an electronic signature, the employer representative may also sign Form 9198 electronically.

**Note:** Generally, the employer signs first, granting the authority and then the representative signs, accepting the authority granted. In this situation, for domestic authorizations, the representative must sign within 45 days from the date the employer signed (60 days for authorizations from employers residing abroad). If the representative signs first, the employer does not have a required time limit for signing.

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## **Privacy Act and Paperwork Reduction Act Notice.**

Form 9198 is provided by the DOL for your convenience and its use is voluntary. If you choose to designate a representative to act on your behalf for WOTC purposes, you must provide the requested information. The SWA will use this information to properly identify you (employer) and your designated representative and determine the extent of the representative's authority. Failure to provide the information requested may delay or prevent honoring your Employer Representative designation.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Persons are not required to respond to this collection of information unless it displays a currently valid OMB Control Number. Public reporting burden for this collection of information is estimated to average 30 minutes per response including the time for reading instructions, gathering the information needed, completing and reviewing the form, and submitting the form to the local SWA. 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).

Do not send Form 9198 to the Department of Labor. Instead, send Form 9198 to the State Workforce Agency (SWA). See **How To File**, earlier.

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