

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION WOTC
	CORRESPONDENCE SYMBOL OWI
	DATE November 17, 2015

ADVISORY: TRAINING AND EMPLOYMENT GUIDANCE LETTER NO. 9-15

TO: ALL STATE WORKFORCE ADMINISTRATORS

FROM: BYRON ZUIDEMA /s/ for PORTIA WU
Assistant Secretary

SUBJECT: New Expiration Date for Work Opportunity Tax Credit Program Forms Under the Paperwork Reduction Act

1. **Purpose.** To inform State Workforce Agencies (SWAs) of Office of Management and Budget (OMB) approval of the extension, without any changes, of the Work Opportunity Tax Credit (WOTC) reporting, administrative, and processing forms under the Paperwork Reduction Act of 1995 (PRA).

2. **References.**

- Training and Employment Guidance Letter (TEGL) No. 28-14, *Reauthorization of the Work Opportunity Tax Credit (WOTC) Program for 2014 and Authorization Lapse for 2015* (April 17, 2015)
- 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)
- ETA Handbook No. 408, November 2002, Third Edition (the Handbook)
- August 2009 Addendum to the Handbook
- Paperwork Reduction Act of 1995

3. **Background.** Given that the legislative authority for all WOTC target groups expired December 31, 2014, ETA issued TEGL No. 28-14 on April 17, 2015, which provided procedural guidance for SWAs to process WOTC certification requests submitted before December 31, 2014, and to continue tracking and collecting any certification requests made after December 31, 2014.

The SWAs, participating employers and their representatives, and participating agencies continue to use the following WOTC processing, administrative, and reporting forms:

- 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,"

RESCISSIONS None	EXPIRATION DATE Continuing
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- ETA Form 9062, “Conditional Certification, Work Opportunity Tax Credit,” and
- ETA Form 9063, “Employer Certification, Work Opportunity Tax Credit.”

These WOTC forms, which had previously been approved by OMB through June 30, 2015, are now approved to be used for an additional three-year period through August 31, 2018.

4. Paperwork Reduction Act of 1995, Notice of Action and Reporting

Authority. ETA Forms 9058, 9061, 9062, and 9063, were approved by OMB, without any changes, under the Paperwork Reduction Act (PRA) of 1995, under OMB Control No. 1205-0371. The approval for these four forms is effective through August 31, 2018.

According to the PRA, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number (1205-0371). The U.S. 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).

- 5. Transition Relief Period for SWAs and Employers.** From now until 90 days after the issuance of this TEGP, employers and their representatives can use either the newly approved ETA Forms 9061 or 9062 (with the August 31, 2018, expiration date) or the expired forms (with the June, July, or August 2015 expiration date) to request certifications for their new employees. After the 90 day transition period, SWAs should not accept the expired forms. ETA is granting a transition period that allows employers to continue to file with the SWAs the expired ETA Form 9061 or 9062 with the June 30, 2015, date.
- 6. IRS Form 8850.** In the past IRS has indicated that expired versions of Form 8850 can be used to request certifications for new hires of the target groups listed on that form only. In March 2015, the IRS released an unchanged Form 8850 with revised instructions for that form. This form and its instructions are available at www.irs.gov/form8850. Employers and their representatives are encouraged to visit the IRS website at www.irs.gov for any additional information or updates.
- 7. Action Required.** ETA requests that SWAs use the WOTC forms available at <http://www.doleta.gov/business/incentives/opptax/forms.cfm>, and share them with related program staff, employers and their representatives, participating agencies, and other interested partners. If employers submit forms with a 2015 date, SWAs should accept those forms during the transition period described

above, as there have been no changes to the forms. ETA requests that employers transition to the use of the new forms with the 2018 expiration date. SWAs should accept any version of the IRS Form 8850, even those with an expiration date before March 2015, if the information for the relevant target group is included.

8. **Inquiries.** Direct all questions to the appropriate Regional WOTC Coordinator, listed at http://www.doleta.gov/business/incentives/opptax/Regional_Contacts.cfm.

9. **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"
- ETA Form 9063, "Employer Certification, Work Opportunity Tax Credit"