

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION WOTC
	CORRESPONDENCE SYMBOL OWI-DNPTTA
	DATE October 10, 2018

**ADVISORY: TRAINING AND EMPLOYMENT GUIDANCE LETTER NO. 21-17,
Change 1**

TO: STATE WORKFORCE DEVELOPMENT AGENCIES
STATE WORKFORCE ADMINISTRATORS
WORK OPPORTUNITY TAX CREDIT COORDINATORS

FROM: MOLLY E. CONWAY /s/
Acting Assistant Secretary

SUBJECT: Change 1 to Training and Employment Guidance Letter No. 21-17, Work Opportunity Tax Credit Funding Allotments for Fiscal Year 2018

1. **Purpose.** This Training and Employment Guidance Letter (TEGL) corrects the expenditure timeframe to allow state workforce agencies (SWA) to use the Fiscal Year (FY) 2018 funding allocations for Work Opportunity Tax Credit (WOTC) activities through December 31, 2019.
2. **Action Requested.** State Administrators should provide this guidance to appropriate staff.
3. **Summary and Background.**
 - a. Summary – This Change 1 corrects the expenditure timeframe to use the FY 2018 funding allocations from September 30, 2018 to December 31, 2019 for WOTC referenced in TEGL 21-17.
 - b. Background – TEGL No. 21-17 incorrectly indicated that SWAs are responsible for using the remaining FY 2018 funding allotments to conduct WOTC activities by September 30, 2018.
4. **Change 1.** TEGL No. 21-17 issued on June 27, 2018, announced WOTC FY 2018 funding allotments and application requirements for the remainder of FY 2018 state balances that total \$14,997,377.

As stated above, section 6 in TEGL No. 21-17 incorrectly indicated that SWAs are responsible for using the remaining FY 2018 funding allotments to conduct WOTC activities by September 30, 2018. The expenditure date is now corrected to allow SWAs to use the FY 2018 funding allocations for WOTC activities through December 31, 2019. The paragraph under section 6 in TEGL No. 21-17 is revised to read as follows:

RESCISSIONS None	EXPIRATION DATE Continuing
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“SWAs are responsible for using the remaining FY 2018 funding allotments to conduct the following WOTC activities through December 31, 2019: 1) implementing the certification process and issuing final determination to employers or their authorized representatives, 2) promoting WOTC to employers, 3) reducing and eliminating existing backlogs, and 4) reporting performance data on a quarterly basis.”

5. **Inquiries.** Please direct all questions to the appropriate Regional WOTC Coordinator, listed on the WOTC website at:
<https://doleta.gov/business/incentives/opptax/contact/regional-offices.cfm>.
6. **References.**
 - TEGL No. 21-17, *Work Opportunity Tax Credit Funding Allotments for Fiscal Year 2018*
7. **Attachments.** Not Applicable