

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION WOTC
	CORRESPONDENCE SYMBOL OWI
	DATE August 6, 2013

ADVISORY: TRAINING AND EMPLOYMENT GUIDANCE LETTER NO. 34-12, CHANGE 1

TO: ALL STATE WORKFORCE ADMINISTRATORS
 ALL STATE WORKFORCE AGENCIES
 ALL STATE WORKFORCE LIAISONS

FROM: ERIC M. SELEZNOW 
 Acting Assistant Secretary

SUBJECT: Non-Substantive Changes to Work Opportunity Tax Credit (WOTC) ETA Form 9061

1. **Purpose.** To inform the State Workforce Agencies (SWAs) of non-substantive changes made to ETA Form 9061, "Individual Characteristics Form."

2. **References.**

- Training and Employment Guidance Letter (TEGL) No. 34-12, *Work Opportunity Tax Credit (WOTC) Information Collection Revised Reporting and Processing Forms.*

3. **Background.** The legislative authority for all WOTC non-veteran target groups and for the Empowerment Zones (EZs) expired on December 31, 2011. On January 2, 2013, President Obama signed into law the American Taxpayer Relief Act of 2012 (Pub. L. 112-240). The Act retroactively reauthorized EZs and the WOTC program from December 31, 2011, through December 31, 2013.

The new provisions required that ETA revise three of five Employment and Training Administration (ETA) WOTC program forms to reflect the legislative changes. ETA received Office of Management and Budget approval to make changes to ETA Form 9058 - Report 1, "Certification Workload and Characteristics of Certified Individuals"; ETA Form 9061, "Individual Characteristics Form"; and ETA Form 9062, "Conditional Certification." ETA incorporated these changes into the "April 2013" versions of these forms issued through TEGL No. 34-12.

4. **Non-substantive Changes to ETA Form 9061.** ETA Form 9061 has always been a two-page form. The "April 2013" version of ETA Form 9061 was inadvertently formatted to be a three-page form when issued through TEGL No. 34-12.

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Since WOTC is a paper-based process in many states, and an extra page would contribute to additional processing time and resources, ETA adjusted the spacing to produce a 2-page version of ETA Form 9061. This change makes ETA Form 9061 a more cost-effective document for the SWAs and the participating employers. ETA also made some formatting and numbering adjustments to the form.

This TEGL 34-12, Change 1 transmits the “July 2013” version of ETA Form 9061. As the adjustments are minimal and non-substantive in nature, SWAs should accept either the “April 2013” or the “July 2013” version of Form 9061 from employers. The timelines outlined in Section 6 of TEGL No. 34-12 still apply.

5. **Action Required.** SWA administrators are requested to:

- Distribute this information to the appropriate WOTC State Coordinators and related program staff, employers and their representatives, participating agencies and other interested partners, and
- Inform all SWAs, WOTC program partners, and employers and their representatives that the “July 2013” version of ETA Form 9061 is available at: www.doleta.gov/wotc.

6. **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.

7. **Attachment.**

- ETA Form 9061, “Individual Characteristics Form, 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>.



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

1. Control No. (For Agency use only)		APPLICANT INFORMATION (See instructions on reverse)		2. Date Received (For Agency Use only)	
EMPLOYER INFORMATION					
3. Employer Name		4. Employer Address and Telephone		5. Employer Federal ID Number (EIN)	
APPLICANT INFORMATION					
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: _____	
APPLICANT CHARACTERISTICS FOR WOTC TARGET GROUP CERTIFICATION					
9. Employment Start Date		10. Starting Wage		11. Position	
12. Are you at least age 16, but under age 40? Yes ___ No ___ If YES, enter your <i>date of birth</i> _____					
13. Are you a Veteran of the U.S. Armed Forces? Yes ___ No ___ 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? Yes ___ No ___ If YES, enter name of <i>primary recipient</i> _____ and <i>city and state</i> where benefits were received _____. OR, are you a veteran entitled to compensation for a service-connected disability? Yes ___ No ___ 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 ___					
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 ___ OR, received SNAP benefits for at least a 3-month period within the last 5 months But you are no longer receiving them? Yes ___ No ___ If YES to either question, enter name of <i>primary recipient</i> _____ and <i>city and state</i> where benefits were received _____.					
15. Were you referred to an employer by a Vocational Rehabilitation Agency approved by a State? Yes ___ No ___ OR, by an Employment Network under the Ticket to Work Program? Yes ___ No ___ OR, by the Department of Veterans Affairs? Yes ___ No ___					

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 ___
OR, are you a member of a family that received TANF benefits for **any** 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 ___
OR, 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 ___
If NO, 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 ___
If YES, to any question, enter name of *primary recipient* _____ and the *city and state* where benefits were received _____.

17. Were you convicted of a felony or released from prison after a felony conviction during the year before you were hired? Yes ___ No ___
If YES, enter *date of conviction* _____ and *date of release* _____.
Was this a Federal ___ **or a State conviction** ___? (Check one)

18. Do you live in a Rural Renewal County or Empowerment Zone? Yes ___ No ___

19. Do you live in an Empowerment Zone and are at least age 16, but not yet 18, on your hiring date? Yes ___ No ___

20. Did you receive Supplemental Security Income (SSI) benefits for any month ending within 60 days before you were hired? Yes ___ No ___

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 ___

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 ___

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.

<p>24(a). Signature: (See instructions in Box 24.(b) for who signs this signature block)</p>	<p>24. (b) Signatory Options: Indicate with a ✓ mark who signed this form: <input type="checkbox"/> Employer, <input type="checkbox"/> Consultant, <input type="checkbox"/> SWA, <input type="checkbox"/> Participating Agency, <input type="checkbox"/> Applicant, or <input type="checkbox"/> Parent/Guardian (if applicant is a minor)</p>	<p>25. Date:</p>
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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.

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 12²

- Birth Certificate
- Driver's License
- School I.D. Card¹
- Work Permit¹
- Federal/State/Local Gov't I.D.¹
- 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. **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://eqis.hud.gov/ezrlocator/>.

QUESTION 20

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

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.

QUESTIONS 21 & 22

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

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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(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.*

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.**