

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION WOTC
	CORRESPONDENCE SYMBOL OWI
	DATE June 23, 2023

ADVISORY: TRAINING AND EMPLOYMENT GUIDANCE LETTER NO. 22-22

TO: STATE WORKFORCE ADMINISTRATORS
STATE WORKFORCE AGENCIES
STATE WORKFORCE LIAISONS
STATE AND LOCAL WORKFORCE BOARDS AND CHAIRS
AMERICAN JOB CENTERS
WORK OPPORTUNITY TAX CREDIT STATE COORDINATORS

FROM: BRENT PARTON 
Acting Assistant Secretary

SUBJECT: Work Opportunity Tax Credit (WOTC) Information Collection Revised Forms

1. **Purpose.** This Training and Employment Guidance Letter (TEGL) informs State Workforce Agencies (SWA), partnering agencies, employers, and other stakeholders of the Office of Management and Budget (OMB) approval of the extension, with revisions, of the Work Opportunity Tax Credit (WOTC) information collection under OMB Control number 1205-0371. Additionally, this TEGL provides clarification on the use of ETA Form 9198, *Employer Representative Declaration Form*, for employers to authorize a third-party representative to act on their behalf to manage WOTC certification requests.

2. **Summary and Background.**

- a. Summary – The WOTC information collection consists of administrative, processing and reporting forms which are used by program participants. In accordance with Paperwork Reduction Act (PRA) requirements, the Employment and Training Administration (ETA) published a Request for Comment Notice in the *Federal Register* for the proposed extension with revisions of the WOTC information collection, before submitting the package to OMB for approval. ETA received a total of 83 comments during the 60-day public comment period, which were taken into consideration for the revisions made to ETA Forms 9058, 9061, 9062, 9063, 9065, 9175 and 9198. The OMB approval of this information collection is effective through May 31, 2026. All reporting and processing forms are available on ETA’s website at: <https://www.dol.gov/agencies/eta/wotc>.
- b. Background – The WOTC is a Federal tax credit available to employers for hiring from certain categories of workers (targeted groups) who have consistently faced significant barriers to employment. The WOTC is set forth under section 51 of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 51), and is effective until

RESCISSIONS None	EXPIRATION DATE Continuing
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December 31, 2025, under the Consolidated Appropriations Act, 2021 (Pub. L. 116-260), Division EE, Title I, Subtitle B, Section 113. The U.S. Departments of Labor and Treasury jointly administer the WOTC. Treasury, through the Internal Revenue Service (IRS), administers all tax-related provisions and requirements of the tax credit. Labor, through ETA, oversees the administration of the WOTC certification process, including the allotment of grant funding to SWAs, developing procedural guidance, and providing technical assistance and training to WOTC stakeholders.

3. **Action Requested.** SWAs, participating agencies, and employers and their representatives are encouraged to start using the OMB-approved versions of the revised ETA forms as soon as possible, effective May 31, 2023. The forms are available on the ETA WOTC website at <https://www.dol.gov/agencies/eta/wotc>. ETA requests that SWAs make available the OMB-approved forms on their respective WOTC websites/portals, and distribute this information with related program staff, employers and their representatives, participating agencies, and other interested partners. SWAs must make the revised ETA forms used to submit WOTC certification requests available to employers and other participants by October 1, 2023. Additional information on this transition period is detailed below in section 4e of this TEGL.

4. **Details.**

- a. SWAs, partner agencies, employers and their representatives, and job seekers should continue to use the following WOTC processing, administrative, and reporting forms, which have not changed in description of purpose:

WOTC Processing Forms. Employers and jobseekers complete the WOTC processing forms and submit them to the appropriate SWA for processing. SWAs complete a three-step application review process which includes forms intake, verification, and notifications.

[ETA Form 9061](#), *Individual Characteristics Form (ICF)*.

Note: The [Spanish - ETA Form 9061](#) is available for translation purposes, only.

[ETA Form 9062](#), *Conditional Certification (CC)*.

[ETA Form 9175](#), *Self-Attestation Form (SAF) for Qualified Long-Term Unemployment Recipient (LTUR)*.

WOTC Reporting Forms. Reporting forms are used quarterly by ETA grantees (SWAs). SWAs must report fiscal expenditures using ETA Form 9130 and program activities using ETA Form 9058. Note: ETA Form 9130, used for financial reporting, is covered under a separate OMB Control No.

[ETA Form 9058](#) – *WOTC Report 1, Certification Workload and Characteristics of Certified Individuals*.

WOTC Administrative Forms. WOTC administrative forms are used by SWAs and employers (or their authorized representatives, if applicable) for recordkeeping purposes.

ETA Form 9063, *Employer Certification*. (This form is not available online).
[ETA Form 9065](#), *Agency Declaration of Verification Results (ADVR) Worksheet*.
[ETA Form 9198](#), *Employer Representative Declaration Form*.

Note: ETA Form 9198 is a new form approved under this information collection request and was not under the prior OMB approval through March 31, 2023.

- b. **OMB Approval of Several New WOTC Forms.** ETA Forms 9061, 9062, 9063, 9065, 9175 and 9058, which had previously been approved by OMB for use through March 31, 2023, are now approved for use under the PRA of 1995, under OMB Control No. 1205-0371, for an additional three-year period through May 31, 2026. ETA Form 9198 is also approved by OMB for use through May 31, 2026.

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).

- c. **Revised Forms and Instructions.** Program participants (employers, job seekers, SWAs and partner agencies) should use the newly approved ETA Forms to submit and process WOTC certification requests effective May 31, 2023. If employers submit expired ETA forms (March 31, 2023 expiration date) after June 1, 2023, SWAs should accept and process those forms in adherence to TEGL 16-20, *Work Opportunity Tax Credit (WOTC) Procedural Guidance*, or the applicable ETA Advisory in effect at the time of certification request review.

The WOTC processing, reporting and administrative forms have been updated to reflect general grammatical, syntax, and/or formatting revisions. The corresponding form instructions were also updated to remove outdated policy guidance, statutes, or expired provisions of the tax credit. Many of the form adjustments were minimal and non-substantive in nature, reformatted in a user-friendly style. Examples given, ETA received numerous requests to update the “date-of-birth” format (mm/dd/yyyy) and include the applicant’s full social security number across all required WOTC forms. ETA also considered and incorporated substantive changes to the ICR in response to public comments received during the 60-day public comment period. Specific form revisions are as follows:

ETA Form 9061

Revised form 9061 includes a formatting/design update which more clearly separates the sections for different targeted groups and simplifies the eligibility statements/

questions for the job applicant/employer to complete. A field was added to provide space for multiple states in response to questions pertaining to where public welfare benefits were received. This addition will help states easily identify when certification requests need to be verified by other SWAs and/or participating agencies.

ETA Form 9062

Revised Form 9062 includes minor formatting updates to make a better distinction between the respondent (employer versus job applicant) sections.

ETA Form 9175

Revised Form 9175 includes minor formatting updates to clearly identify that the job applicant (not the employer) is self-attesting to their period(s) of unemployment.

ETA Form 9063

Revised Form 9063 includes minor stylistic updates, including slight syntax edits to clearly identify the information being collected for the employer and employee.

ETA Form 9058

Revised Form 9058 includes updates to the reporting fields completed by the SWA. For program activity, the revised form will capture the number of “out-of-state” certification requests received by the SWA; reasons for denials issued by the SWA; and updated hourly wage brackets to track overall impact across higher income levels. Revised instructions reflect the new added fields for SWA input and output workload activities. SWAs will use the revised form for fiscal year 2024 reporting.

ETA Form 9065

Revised Form 9065 includes stylistic/formatting updates which more clearly identify the type of information being requested of the SWA. The form instructions include details on how SWAs should complete any necessary follow-up activities, such as notices of invalidations for invalid certifications issues, as a result of quarterly audits, per TEGL 16-20 guidance.

ETA Form 9198

ETA Form 9198 replaces the use of IRS Form 2848, *Power of Attorney and Declaration of Representative*, for employers to authorize an individual to represent them for WOTC purposes. ETA will provide additional technical assistance to SWAs on form instructions.

IRS Form 8850

IRS Form 8850, *Pre-Screening Notice and Certification Request for the WOTC*, and its Instructions are available online at <https://www.irs.gov/forms-pubs/about-form-8850>. IRS Form 8850 has been authorized by OMB for use through June 30, 2025. Note: IRS Form 8850 is under OMB Control No. 1545-1500 and not a part of ETA’s WOTC information collection. Employers and their representatives are encouraged

to visit the IRS website (<https://www.irs.gov/forms-pubs/about-form-8850>) for additional information.

- d. **General Instructions**. Although electronic and facsimile submission of WOTC Forms is permitted, not all states are equipped to accept an electronic or faxed copy of documents. Employers should confirm acceptable submission methods with the SWA prior to form submission. Forms 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>.
- e. **Transition Period for State Workforce Agencies and Employers**. To ensure the smooth and uninterrupted submission of employers' certification requests for their new hires, ETA is granting a transition period that allows employers to continue to submit applications using the "old" ETA Forms 9061/9062/9175 (expiration date March 31, 2023), for a temporary period. SWAs, participating agencies, employers, and their representatives are encouraged to start using the recently OMB-approved versions of the revised ETA forms as soon as possible, including ETA Form 9198. Use of the revised ETA forms (OMB expiration date May 31, 2026) will be required to submit certification requests to SWAs for new hires effective October 1, 2023. After that date, employers should not submit older (expired) versions of ETA Forms 9061, 9062, and/or 9175. During the transition period, SWAs must permit employers to continue to use either the old March 2023 or the revised May 2026 versions of ETA Forms 9061, 9062 and 9175. Additionally, SWAs should work to update their internal WOTC management systems, including employer authorized representative management systems, to reflect changes to the revised ETA Forms and make these forms available to employers, participating agencies, and other stakeholders by the end of the 90-day transition period.
- f. **Guidance for Use of, and Transition Period for, ETA Form 9198**. Under TEGL 16-20, *Work Opportunity Tax Credit (WOTC) Procedural Guidance* (available at <https://www.dol.gov/agencies/eta/advisories/training-and-employment-guidance-letter-no-16-20>), employers may authorize an individual to represent them for WOTC purposes by submitting an IRS Form 2848, *Power of Attorney and Declaration of Representative*, to the SWA in which the employer's business is located. ETA recognized the concerns raised by SWAs and employers and their representatives regarding IRS Form 2848 instructions and its applicability to WOTC, and through this information collection request, ETA developed Form 9198, *Employer Representative Declaration Form*, for employers to authorize a representative(s) to facilitate the WOTC certification request process on their behalf. ETA Form 9198 will replace the use of IRS Form 2848 for employers to authorize representation under WOTC, effective June 1, 2024. The current expiration date of IRS Form 2848 is May 31, 2024 (OMB Control No. 1545-0150).

ETA recognizes that employers may have current authorizations (IRS Form 2848) on file with the SWA that have an effective years or period end date that extends beyond May 31, 2024. However, in an effort to transition from the use of IRS Form 2848 to ETA Form 9198 for employer representative declarations, ETA will update WOTC procedural guidance (TEGL 16-20) to advise employers that effective June 1, 2024, use of IRS Form 2848 to authorize employer representatives under WOTC will be discontinued. As a result, all IRS Form 2848 authorizations will automatically terminate on June 1, 2024, regardless of the ‘Years or Periods’ end date indicated in section 3 of the Form. SWAs may continue to recognize the effective period end date listed, if the date falls on or before May 31, 2024. SWAs should update their employer representative management systems and/or processes to terminate all IRS Form 2848 employer authorizations, effective June 1, 2024. Effective this date, employers must use ETA Form 9198 to (re)authorize employer representatives.

Employers may use, and SWAs may accept ETA Form 9198, effective immediately. SWAs should begin to update their internal controls and processes to manage employer representative authorizations using ETA Form 9198, and work with employers and other stakeholders to assist in transition from use of IRS Form 2848 to ETA Form 9198 effective the publication date of this TEGL.

ETA Form 9198 does not constitute a formal power of attorney arrangement between the employer and its representative, but it will allow the representative to conduct authorized WOTC activities as listed in the ‘Authorized Representatives’ section of TEGL 16-20. In general, formal power of attorney designations should not be required for employer representatives to conduct WOTC business with the SWAs, and ETA discourages SWAs from imposing additional requirements for documenting employer representative declarations beyond the requirements listed in ETA's procedural guidance. As such, ETA will issue updated procedural guidance for the WOTC certification process, including how SWAs will manage employer representative declarations using ETA Form 9198, in TEGL 16-20, Change 1.

ETA Form 9198 provides information to employers on how to authorize an individual(s) to represent them during the WOTC certification process, including how an employer may authorize multiple representatives, according to ETA Form 9198 Instructions and WOTC recordkeeping requirements listed in TEGL 16-20. There are specific instructions for SWAs to note for the use of ETA Form 9198, as follows:

Line 1. Employer Information. The employer identification number (EIN) listed on Form 9198 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. Employers should verify with the SWA that the appropriate EIN is provided consistently across IRS Form 8850 and ETA Forms 9198 and/or 9061, as applicable.

Line 2. Representative(s). SWAs are required to send notices and communications to a minimum of two (2) Employer Representatives with the same organization, as designated in Line 2. SWAs may choose to allow employers to list additional

representatives as an appendix to Form 9198. See Form Instructions, page 4 for additional details.

Line 3. Acts Authorized. Representative(s) shall have the authority to perform the activities described on pages 1-2 of Form 9198 with respect to the WOTC certification process. These activities include the authority to complete and sign IRS Form 8850 and related ETA Forms on behalf of the employer, and substitute or add representative(s) within the same company under a valid authorization form.

Line 3. Acts Authorized. The Authorization period listed cannot exceed five (5) years and will automatically terminate on the applicable end date, unless revoked or withdrawn earlier by either party. The designation of Year(s) or Period(s) cannot be retroactive from the signature date of the employer declaration. Employers may not specify years or periods that have ended, as of the effective date of the authorization. Note: the date the Employer signs the declaration form (Line 5) is the effective date of the authorization.

Line 4. Retention/Revocation of Prior Authorization. The filing of an Employer Representative Declaration Form will not automatically revoke prior authorizations on file with the SWA for the same matters and years or periods covered by the form. Employers must check the applicable box on page 2 and attach a copy of any (prior) authorization(s) to be revoked if the employer wants to revoke prior authorizations.

5. **Inquiries.** Please direct inquiries to the appropriate Regional WOTC Coordinator listed on the WOTC website at <https://www.dol.gov/agencies/eta/wotc/contact/regional-offices>.
6. **References.**
 - Section 51 of the Internal Revenue Code of 1986, as amended (<https://uscode.house.gov/view.xhtml?path=/prelim@title26/subtitleA/chapter1/subchapterA/part4/subpartF&edition=prelim>);
 - Pub. L. 116-260, Consolidated Appropriations Act of 2021 (<https://www.congress.gov/116/plaws/publ260/PLAW-116publ260.pdf>);
 - Pub. L. 104-13, Paperwork Reduction Act of 1995 (<https://www.congress.gov/104/plaws/publ13/PLAW-104publ13.pdf>);
 - *Federal Register* Notice [87 FR 69048](#): Agency Information Collection Activities; Comment Request; Work Opportunity Tax Credit (November 17, 2022) (<https://www.federalregister.gov/documents/2022/11/17/2022-25037/agency-information-collection-activities-comment-request-work-opportunity-tax-credit>); and
 - Training and Employment Guidance Letter No. 16-20, *Work Opportunity Tax Credit (WOTC) Procedural Guidance* (<https://www.dol.gov/agencies/eta/advisories/training-and-employment-guidance-letter-no-16-20>).
7. **Attachment(s).**
 - Attachment I: [ETA Form 9061](#), *Individual Characteristics Form (ICF)*
 - Attachment II: [ETA Form 9062](#), *Conditional Certification (CC)*
 - Attachment III: [ETA Form 9175](#), *Self-Attestation Form (SAF) for Qualified Long-Term Unemployment Recipient (LTUR)*

- Attachment IV: [ETA Form 9198](#), *Employer Representative Declaration Form*
- Attachment V: [ETA Form 9065](#), *Agency Declaration of Verification Results (ADVR) Worksheet*
- Attachment VI: [ETA Form 9058](#), *WOTC Report 1, Certification Workload and Characteristics of Certified Individuals*



Work Opportunity Tax Credit
Individual Characteristics Form (ICF)

1. Control No. (For Agency use only)	SWA / AGENCY INFORMATION (See instructions on pg 4)	2. Date Received (For Agency Use only)
EMPLOYER INFORMATION		
3. Employer Name	4. Employer Mailing Address, Telephone No. and Email Address	5. Employer Identification Number (EIN)
JOB APPLICANT INFORMATION		
6. Applicant Name (Last, First, MI)	7. Social Security Number _____ - _____	8. Have you worked for this employer before? YES: <input type="checkbox"/> NO: <input type="checkbox"/>
JOB APPLICANT CHARACTERISTICS FOR WOTC TARGETED GROUP(S) CERTIFICATION		
9. Employment Start Date	10. Starting Wage	11. Job Position (Title) or SOC (Standard Occupation Classification)
<p>Directions: Read the following statements carefully and check any of following statements that apply to the job applicant. Provide additional information where requested and as needed for targeted group eligibility determination.</p>		
<p>12. Qualified IV-A Recipient Check here if the job applicant is a Qualified IV-A Recipient <input type="checkbox"/></p> <p>If the job applicant is a member of a family receiving Temporary Assistance for Needy Families (TANF), enter the name of the primary benefits recipient: _____, and the city and state(s) where benefits were received: _____</p>		
<p>13. Qualified Veteran Check here if the job applicant is a veteran of the U.S. Armed Forces <input type="checkbox"/></p> <p>If the job applicant (veteran) is a member of a family receiving Supplemental Nutrition Assistance Program (SNAP) benefits, enter the name of the primary benefits recipient: _____, and the city and state(s) where benefits were received: _____.</p> <p><i>Note: Additional information may be requested to determine the job applicant's qualified veteran eligibility, such as proof of being entitled to compensation for a service-connected disability or having aggregate periods of unemployment.</i></p>		
<p>14. Qualified Ex-Felon Check here if the job applicant is an Ex-Felon <input type="checkbox"/></p> <p>Enter date of felony conviction (mm/dd/yyyy): _____ and release date: _____</p> <p>Federal conviction: <input type="checkbox"/> State conviction: <input type="checkbox"/> List applicable state: _____.</p>		

Check here if the job applicant is in a Work Release Program:

15. Designated Community Resident (DCR)

Check if the job applicant is at least age 18 but not age 40 on the hiring date, and resides in a Rural Renewal County (RRC) or an Empowerment Zone (EZ).

Enter *job applicant's birthday* (mm/dd/yyyy): _____.

16. Vocational Rehabilitation Referral

Check here if the job applicant is a Vocational Rehabilitation (VR) Referral

17. Qualified Summer Youth Employee

Check here if the job applicant is a Qualified Summer Youth Employee

Enter the *job applicant's birthday* (mm/dd/yyyy): _____.

18. Qualified Supplemental Nutrition Assistance Program (SNAP) Recipient

Check here if the job applicant is a Qualified SNAP (Food Stamps) Recipient

Enter *job applicant's birthday* (mm/dd/yyyy): _____.

Enter the name of the *primary benefits recipient*: _____, and the *city and state(s)* where benefits were received: _____.

19. Qualified Supplemental Security Income (SSI) Recipient

Check here if the job applicant received or is receiving Supplemental Security Income (SSI)

20. Long-Term Family Assistance Recipient

Check here if the job applicant is a Long-term Family Assistance (long-term TANF) recipient

Enter name of the *primary benefits recipient*: _____, and the *city and state(s)* where benefits were received: _____.

21. Qualified Long-Term Unemployment Recipient

Check here if the job applicant is a qualified long-term unemployment recipient (LTUR)

Enter *city and state(s)* where UI claim records / UI wage records were filed: _____.

22. Sources used to document eligibility. List all supporting documentation submitted to SWA. Indicate next to each document listed whether it is attached (A) or forthcoming (F). **SWA Staff:** List all supporting documentation used in determining targeted group eligibility for the applicant. 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.

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

23.(b) Indicate who signed this form:

- Employer, Employer's Preparer,
- SWA / Participating Agency,
- Job Applicant,
- Parent/Guardian (if job applicant is a minor)

24. Signature Date:

INSTRUCTIONS FOR COMPLETING THE INDIVIDUAL CHARACTERISTICS FORM (ICF), ETA 9061. This form must be used together with IRS Form 8850 to help state workforce agencies (SWAs) determine eligibility for the Work Opportunity Tax Credit (WOTC). The form may be completed, on behalf of the job applicant, by: 1) the employer or employer's representative, 2) the applicant directly (if a minor, the parent or guardian must sign the form), or 3) a participating agency, and signed by the individual completing the form. This form is required to be used, without modification, by all employers (or their representatives) seeking WOTC certification. Eligibility requirements for each [targeted group is available on the IRS.gov website](#). Additionally, information on [how to submit certification requests, including WOTC Processing Forms](#).

Box 1 and 2. **State Workforce Agency (SWA) or Participating Agency.** For agency use only.

Box 3 - 5. **Employer Information.** Enter the name, address including ZIP code, telephone number, and employer identification number (EIN) of the employer requesting WOTC certification. Note: The EIN number must be a tax-identification number that is registered with the state (where the business is located), so the SWA can establish an employer-employee relationship where wages are paid (and federal taxes deducted). Do not enter information pertaining to the employer's representative, if any.

Box 6 - 11. **Applicant Information.** Enter the applicant's full name and social security number as they appear on the applicant's social security card. For job title (position), enter the job applicant's job title or the corresponding standard occupation classification (SOC). In Box 8, indicate whether the job applicant previously worked for the employer. This information will help the SWA to determine if the job applicant is a first-time, qualifying member of a WOTC targeted group(s). For additional information about non-qualifying rehires see 26 U.S.C. §51(i)(2).

Box 12 - 21. **Applicant Characteristics.** Read statements carefully, check any boxes that apply, and provide additional information where requested. Eligibility requirements for each [targeted group is available on the IRS.gov website](#).

Box 22. **Sources to Document Eligibility.** Employers and SWAs use this box to list the sources used to verify target group eligibility. Indicate in parentheses next to each document listed whether it is attached (A) or forthcoming (F). SWAs should follow this notation with their initials and the date the eligibility determination was completed. Some examples of acceptable documentation are provided below.

Examples of Documentary Evidence and Collateral Contacts. Employers: You may check with your SWA to find out what other sources you can use to verify targeted group eligibility. (You are encouraged to provide copies of documentation for each checked box).

QUESTIONS 12, 18 & 20

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

QUESTION 13

- DD-214 or Discharge Papers
- Reserve Unit Contacts
- Letter of Separation or other agency documents issued only by the Department of Veterans Affairs (DVA) on DVA Letterhead certifying the Veteran has a service-connected disability and signed by the individual who verified this information.
- UI Claims Records or UI Wage Records (for unemployed veteran sub-categories)

QUESTION 14

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

QUESTIONS 15 & 17

- Birth Certificate or Copy of Hospital Record
- Driver's License
- School I.D. Card¹
- Work Permit¹
- Federal/State/Local Gov't I.D.
To determine if a Designated Community Resident lives in a Rural Renewal County, visit the US Postal Service website: 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 8850 Form. For additional information, see the Instructions for the [IRS Form 8850 and the Empowerment Zone \(EZ\) Locator Tool](#), available on the dol.gov website.

QUESTION 16

- 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.

QUESTION 19

- SSI Record or Authorization / Evidence of SSI Benefits
- SSI Contact
- For SWAs: To determine eligibility for SSI and/or TTW Ticket Holders, send verification requests to the USDOL designated agency contact.

QUESTION 21

- Unemployment Insurance (UI) Wage Records
- UI Claims Records
- Self-Attestation Form, ETA Form 9175

BOX 22

- List all sources used and provided to the SWA to document targeted group eligibility. **SWA Staff:** List all documentation used to determine/verify eligibility in the targeted group(s) requested by the employer/representative, to reach the final determination.

Note:

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 no longer a valid piece of documentary evidence.**

Box 23 (a). **Signature. The person who completes the form signs the signature block.**

Box 23 (b). **Signature Options.** (a) Employer or their Authorized Representative, (b) SWA staff, (c) Participating Agency staff, or (d) Applicant (If applicant is minor, the parent or guardian must sign).

Box 24. **Date.** Enter the month, day and year when the form was completed.

Note: An employer's authorized representative can be verified through an executed *Employer Representative Authorization Form* (ETA Form 9198). The representative is able to facilitate WOTC activities, which includes but is not limited to:

- Completing, signing and submitting WOTC processing forms;
- Requesting status application updates;
- Providing clarifying information, including supporting documentation;
- Receiving copies of notices and communications; and
- Submitting employer appeals.

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).

..... ✂
(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.*



Work Opportunity Tax Credit Conditional Certification Form (CC)

INSTRUCTIONS FORM EMPLOYERS:		
<p>➤ This form must be accompanied by IRS Form 8850. If you do not have IRS Form 8850, download it from https://www.irs.gov.</p> <p>➤ 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 reverse side for additional Form instructions.</p>		
PARTICIPATING AGENCY / STATE WORKFORCE AGENCY (SWA) INFORMATION:		
1. INITIATING AGENCY CODE: _____ <i>(For Agency Use Only)</i>	2. CONTROL NO. (For Agency Use Only): _____ Check "✓" One: ___ SWA ___ Participating Agency	3. DATE COMPLETED: (mm/dd/yyyy) _____
4. SWA'S NAME / MAILING ADDRESS:	5. TELEPHONE NUMBER:	6. AUTHORIZED SIGNATURE: <i>(Agency / SWA Official)</i> _____
PART I. APPLICANT'S INFORMATION AND CONDITIONAL CERTIFICATION (CC):		
7. NAME OF APPLICANT <i>(Last, First, Middle)</i>	8. APPLICANT'S ADDRESS (Include Street, City, State, Zip Code) AND TELEPHONE NUMBER:	9. APPLICANT'S SOCIAL SECURITY NUMBER
10. ENTER TARGETED GROUP CODE NO. / TARGETED GROUP NAME <i>(for the applicant seeking certification):</i> _____	11. QUALIFIED VETERAN TARGETED GROUP CODES (Please Check "✓" One): <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	
12. FOR EX-FELON TARGETED GROUP: a. State or Federal Conviction: _____ b. Conviction Date: _____ c. Release Date: _____ d. Ex-felon's Corrections ID No. : _____	13. FOR SUMMER YOUTH EMPLOYEE TARGETED GROUP: <div style="border: 1px solid black; width: 150px; height: 20px; margin: 5px auto;"></div> <p>The job applicant may be eligible for WOTC certification. If the individual is not employed before the date in the box above (enter MM/DD/YYYY), this eligibility determination is subject to review.</p>	
14. APPLICANT'S SIGNATURE: _____ DATE: _____		
<p>Note to Employers: In the event that you hire this individual, you should request the necessary Certification from the SWA for you to claim the Work Opportunity Credit. Complete, sign, and submit this Form together with IRS Form 8850 to the SWA in which your business is located. IRS Form 8850 must be submitted to the SWA within 28 calendar days of the new hire's start date to meet timely filing requirement. If all statutory targeted group eligibility and timely filing requirements have been met for your certification request, the SWA will issue you an <i>Employer Certification</i>.</p>		
<p>PART II. EMPLOYER DECLARATION: I hereby declare that the above-named applicant is or will be employed by the date provided below in box 16. 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.</p>		
15. NAME OF FIRM/COMPANY AND FIRM'S MAILING ADDRESS:	16. APPLICANT'S EMPLOYMENT START DATE (MM/DD/YY): _____	17. POSITON / JOB TITLE: 18. STARTING WAGE: \$ _____ per hr
<p>ATTN SWA: Please send an Employer Certification for this employee. This pre-certification is for the purpose of requesting the Work Opportunity Credit 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>		
19. EMPLOYER'S NAME:	20. EMPLOYER'S SIGNATURE:	21. DATE: (MM/DD/YY)

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

INSTRUCTIONS FOR COMPLETING ETA FORM 9062, CONDITIONAL CERTIFICATION:

BOXES 1 - 6 ARE FOR PARTICIPATING AGENCY / STATE WORKFORCE AGENCY (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. 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 code), 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:** **Date Completed.** Enter the month, day, year in which the eligibility determination was completed
- Box 4:** **SWA's Name and Address.** If known, enter or stamp the name and address, including zip code, of the State Workforce Agency (SWA) responsible for processing certification requests for the employer indicated in Box 15. Leave blank if SWA's name and address is unknown.
- Box 5:** **Telephone No.** Enter corresponding SWA or PA area code, telephone number and extension, if applicable.
- Box 6:** **Signature.** Enter signature of the authorized conditionally-certifying official.

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

- Box 7:** **Name of Applicant.** Enter the individual's/job applicant's full name (i.e., last name, first name and middle initial).
- Box 8:** **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 9:** **Social Security Number.** Enter the individual's/applicant's Social Security Number, as it appears on their Social Security Card.
- Box 10:** **Targeted Group Code.** Enter the code or name of the pre-certified targeted group. *For targeted group names and eligibility definitions, visit <https://www.irs.gov/businesses/small-businesses-self-employed/work-opportunity-tax-credit#targeted>.*
- Box 11:** **Veteran Targeted Group Codes.** The original targeted group designation for a Qualified Veteran is "B." To facilitate the identification of the different subcategories of qualified veterans created by the VOW to Hire Heroes Act of 2011 (P.L. 112-56), and to ensure a simple, uniform and consistent certification system which can be used by the SWAs nationwide, ETA uses the same alpha-numeric designations for the qualified veteran categories used in ETA Form 9058, *WOTC Report 1*. Each 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 qualified veteran subgroup for which the applicant is pre-certified.**
- Box 12:** **For Ex-Felon Targeted Group Only.** For items a - d, enter the corresponding information. This information will help the SWA or PA in verifying targeted group eligibility.
- Box 13:** **CC Validity Period (For Summer Youth Employee Targeted Group Only).** This box is to be completed by the SWA or PA). Enter the month/day/year when the Conditional Certification expires. This box does not apply to qualified veterans, nor any other targeted group under Section 51 of the Internal Revenue Code except for Summer Youth Employee applicants.
- Box 14:** **Signature.** Get the (job) applicant's signature. If the applicant is a minor, the parent or guardian must sign. Enter date.

PART II. EMPLOYER DECLARATION & EMPLOYER INFORMATION:

- Box 15:** **Name of Company/Firm.** Enter full name of the employing firm (the firm where the employee receives wages from).
- Box 16:** **Employment-Start Date.** Enter the date the employee began or will begin work for the employing firm.
- Box 17:** **Position/Job Title.** Enter the position or job title the employee will hold/was offered employment under.
- Box 18:** **Starting Wage.** Enter the wage or salary which the employee will be paid/was hired under. If not known, enter an estimated hourly 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.

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 questions is required for obtaining the tax credit per P.L. 104-188. Public reporting burden for this collection of information is estimated to average 20 minutes per response, including the time for reading instruction, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing the 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)

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 by 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.*



**Work Opportunity Tax Credit
LONG-TERM UNEMPLOYMENT RECIPIENT (LTUR)
SELF-ATTESTATION FORM (SAF)**

Instructions: The Self-Attestation Form (SAF) is to be completed, signed, and dated by the applicant / new hire, only. Employers or their authorized representatives should submit the completed SAF along with IRS Form 8850, *Pre-Screening Notice and Certification Request for the Work Opportunity Tax Credit*, or if filed separately, with ETA Form 9061/ETA Form 9062, to the State Workforce Agency (SWA) for each certification request submitted for the Long-Term Unemployment Recipient (LTUR) targeted group.

Applicant Self-Attestation: Under penalties of perjury, I declare that the information below is true and correct to the best of my knowledge.

Applicant's Full Name (Print: *First, Middle Initial, Last*): _____

Applicant's Signature: _____ **Date:** _____

Applicant's Social Security Number: _____ **Date of Birth:**(mm/dd/yyyy)

Employer's Name: _____

Employer's Firm/Company Name: _____

Applicant Instructions: Please check "√" the statement below if it applies to you and fill in the requested information below.

I declare that I was/am in a period of unemployment that was/is at least 27 consecutive weeks; **and**, for all or part of that unemployment period, I received unemployment compensation under State or Federal law.

State(s) unemployment compensation was received: _____

I have been in a period of unemployment since (Enter unemployment start date: mm/dd/yyyy) _____

Privacy Act Notice:

Section 51 of the Internal Revenue Code of 1986, 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 process. The information you have provided by 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 to determine your employer's eligibility for the federal work opportunity tax credit.

Public Burden Statement:

Persons are not required to respond to this collection of information unless it displays a currently valid OMB control number. Respondents' obligation to complete this Form is required to obtain or retain benefits (P.L. 111-5). Public reporting burden is estimated to average 10 minutes 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 to the U.S. Department of Labor, Division of National Programs Tools Technical Assistance, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Act – OMB Control No. 1205-0371). Please do not submit completed WOTC processing forms to this address.



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

Part I. Authorized Representative(s)

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

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

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

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

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

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

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



U.S. Department of Labor
Employment and Training Administration

- Submission of IRS Form 8850 and ETA Forms 9061/9062/9175 with supporting documentation to the appropriate SWA;
- Submitting missing information or documentation that is necessary for a certification request;
- Communicate directly with the SWA to provide updates or clarifying information regarding an employer’s certification request;
- Receiving copies of notices or communications related to an employer’s certification request;
- Substitute or add representative(s) within the same company.

Initial here to acknowledge acts authorized for representative(s).	Employer Initials:
Year(s) or Period(s) (if applicable):	

Note: The Employer Authorization designation of Year(s) or Period(s) cannot be retroactive from the signature date of the employer declaration in Part II. Employers may not specify years or periods that have ended, as of the date the Employer signs the authorization (Line 5). The Authorization period listed in Line 3, Acts Authorized, **cannot exceed five (5) years** and will automatically terminate on the applicable end date, unless revoked or withdrawn earlier by either party.

4. Retention/Revocation of Prior Authorization. The filing of this Employer Representative Declaration Form will not automatically revoke prior authorizations on file with the SWA for the same matters and years or periods covered by this form. If you want to revoke a prior authorization(s), check the box and attach a copy of any (prior) authorization(s) to be revoked.

..... **YOU MUST ATTACH A COPY OF ANY EMPLOYER REPRESENTATIVE DECLARATION YOU WANT TO REVOKE.**

Part II. Declaration of Employer and Representative(s) and Signatures

5. Employer Declaration and Signature. I certify I have the legal authority to execute this form as, or on behalf of, the Employer. If signed by an individual other than the Employer specified in Part I., indicate.

_____	_____	_____
Employer Signature	Date	Printed Name
Relationship to Employer: <input type="checkbox"/> Self <input type="checkbox"/> Other: _____		
(Signatory Title/Company Name):		

6. Representative Declaration and Signature(s). Under penalties of perjury, by my signature below, I declare I am authorized to represent the Employer identified in Part I for the matter(s) specified there.

_____	_____	_____
Representative Signature	Date	Printed Name
_____	_____	_____
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.**



ETA Form 9198 Employer Representative Declaration

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](#).

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 WOTC page](#) website at.

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](#).
- **Mail.** Mail your Form 9198 directly to the [SWA via certified U.S. Postal Mail](#).
- **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](#).

- 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 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.

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 SWA (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 to be sent copies of notices and communications.** 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 within the same company, unless this Act is prohibited by the employer, as indicated in Line 3, Acts Authorized.

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.



U.S. Department of Labor
Employment and Training Administration

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.

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.



**Work Opportunity Tax Credit
Audit Summary Worksheet**

For State Workforce Agency (SWA) Internal Use Only	1. NAME OF JOB APPLICANT / NEW HIRE <i>(Last, First, Middle Initial)</i>	2. APPLICANT'S SOCIAL SECURITY NUMBER _____
---	--	---

3. EMPLOYER'S NAME, TELEPHONE NUMBER, AND ADDRESS:

THE SECTION BELOW IS TO BE COMPLETED BY THE SWA / CERTIFYING AGENCY ONLY

4. CERTIFYING AGENCY: <i>(Check "✓" one)</i> Conditional Certification was issued by: <input type="checkbox"/> Participating Agency (PA) <input type="checkbox"/> State Workforce Agency	5. DATE CERTIFIED: <i>(mm/dd/yyyy)</i>
--	---

6. SOURCES USED TO DOCUMENT APPLICANT'S/NEW HIRE'S TARGETED GROUP ELIGIBILITY: *(List all documentation provided)*

7. AUDIT SAMPLE RESULTS: *(Complete ONLY if selected as part of RANDOM SAMPLE in a quarterly audit)*

- a. I have reviewed/contacted the source(s) indicated in box 6 and have confirmed that the certified individual is **ELIGIBLE**.
- b. I have reviewed/contacted the source(s) indicated in box 6 and have confirmed that the certified individual is **INELIGIBLE** for the following reason(s):
- c. I have not been able to establish that the certified individual is **INELIGIBLE** because:

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.

8. NAME AND TITLE OF SWA REVIEWER: <i>(Type or Print):</i>	9. CERTIFYING OFFICER'S SIGNATURE:	10. DATE:
--	---	------------------

Persons are not required to respond to this collection of information unless it displays a valid OMB Control Number. Respondents' obligation to reply to these requirements is mandatory by P.L. 104-188. Public reporting burden for this collection of information is estimated to average 1 hour 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 the burden estimate or any other aspect of this collection of information including suggestions for reducing this burden to the US. Department of Labor, Division of National Programs, Tools and Technical Assistance, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Act - OMB Control No. 1205-0371).

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.*

AUDIT SUMMARY WORKSHEET, ETA FORM 9065, INSTRUCTIONS.

Background:

The Omnibus Budget Reconciliation Act of 1990, (P.L. 101-508, §11405(c)), extended indefinitely the \$5 million set-aside (cited below) for testing whether individuals certified as members of WOTC targeted groups are eligible for certification (including the use of statistical sampling techniques). Section 261(f)(2) of the Economic Recovery Tax Act of 1981 (P.L. 97-34), states that:

“(A) \$5,000,000, shall be used to test whether individuals certified as members of targeted groups under section 51 of such Code [Internal Revenue] are eligible for such certification (including the use of statistical sampling techniques), and (B) the remainder shall be distributed under performance standards prescribed by the Secretary of Labor.”

Verification activities require testing the validity of all Certifications issued by the SWAs, including Conditional Certifications issued by Participating Agencies. A General Accounting Office (GAO) report recommended that verification activities be completed by an employee "other than the person who originally processed" the Individual Characteristics Form [ETA Form 9061] or Conditional Certification [ETA Form 9062].

DEFINITIONS:

- 1. Quality Review** - ETA recommends SWAs conduct a review of each certification request (WOTC Processing Forms, supporting documentation, and Employer Certifications issued) as a quality control method. During the initial review, the SWA should determine if the certification request (IRS Form 8850) was timely filed and complete. Quality reviews are part of the SWAs' administrative responsibilities to ensure the required information for employers' certification requests is complete and accurately recorded.
- 2. Audit** - To reduce the chances of erroneously certifying ineligible persons for WOTC, SWAs must conduct quarterly audits. A quarterly audit is a verification activity to examine the quality of the SWA's certification process. If the SWA issued an incorrect Certification, the SWA must revoke the Certification. For those applications found to be ineligible, the SWA must issue a notice of invalidation (NOI) or notice of revocation (NOR) based on the review of Certifications / supporting documentation.

INSTRUCTIONS FOR COMPLETING THE AUDIT SUMMARY WORKSHEET, ETA FORM 9065 (OPTIONAL)

This worksheet is an optional Form for SWAs' internal use in recording the results of verification activities conducted by the SWA. States are not required to submit this Form to ETA. The Form's design and format are optional; states can change the design and format to meet their reporting needs.

- Box 1. Name of Individual.** Enter the full name (last, first and middle initial) of the individual certified as a targeted group member.
- Box 2. Social Security Number.** Enter the individual's (applicant's) 9-digit social security number.
- Box 3. Employer Name, Telephone No., & Address.** Enter the employer's name, address including zip code, and telephone number.
- Box 4. Certifying Agency.** Enter name of SWA issuing the Employer Certification. Indicate with a checkmark "✓" whether the CC was issued by a Participating Agency (PA) or a SWA.
- Box 5. Date Certified.** Enter month, day and year when the Certification was issued by the SWA.
- Box 6. Documentary Sources.** List and/or describe the documentary evidence or sources of collateral contacts that were attached to the certification request (IRS Form 8850) and/or Individual Characteristics Form (ETA Form 9061).
- Box 7. Audit Sample Results.** Upon review of documentation during the audit, indicate with a checkmark "✓" if the individual is "eligible," "ineligible," or "eligibility cannot be determined." Follow the instructions below based on the audit outcomes:
- If review of documentation reveals that the certified individual is eligible, enter a checkmark "✓" by "eligible."
 - If review of documentation reveals that the certified individual is ineligible, explain why. If review reveals that the SWA has not been able to establish eligibility, provide the reason. For Conditional Certifications (CCs), prepare and send the following notices:

Notification of Invalidation (NOI) - The NOI notifies the Participating Agency (PA), job applicant, and employer seeking Certification that the Conditional Certification (CC) is INVALID due to missing or incorrect information/items. Copies of the NOI should be sent to the applicant, PA (authorized official), and employer/authorized representative (where appropriate).

Notice of Revocation (NOR) - The NOR should communicate to the employer the reason why the SWA was not able to determine that the employee is a member of a targeted group, and the effective date of the revocation. The NOR should also inform affected employers that wages paid to the "non-eligible" employee cannot continue to be treated as "qualified wages" for WOTC purposes. SWAs should send the NOR to the employer/authorized representative (where appropriate), and the IRS. SWAs can transmit the NOR to IRS at the following IRS fax number:

**Internal Revenue Service
Small Business/Self-Employed Campus Compliance Services
Fax: 1-855-242-6540**

- Box 8. Name and Title of Reviewer.** Enter full name and title of authorized SWA staff conducting audit review.
- Box 9. Signature.** Enter signature of authorized reviewer conducting audit.
- Box 10. Date.** Enter date (mm/dd/yyyy) when audit was conducted by SWA.



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

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 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 burdenestimate or any other aspect of this information collection, including suggestions for reducing this burden to the U.S. Department of Labor, Employment and Training Administration, Division of National Programs, Tools, & Technical Assistance, 200 Constitution Ave., NW, Room C-4510, Washington, D.C. 20210 (Paperwork Reduction Act – OMB Control No. 1205-0371).

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 F1. F2. F3.	G) Incomplete Requests	H) Requests Needing Action
		C2) Out of State Requests					

PART II. CHARACTERISTICS OF CERTIFIED INDIVIDUALS

I) By WOTC Targeted Group	(a) No. of CCs Resulting In Certifications	(b) No. of Certified Individuals	J) By Occupation Name – Code No.	(a) No. of Certified Individuals	J) By Occupation (Cont.) Name – Code No.	(a) No. of Certified Individuals	K) By Starting Hourly Wage 1. Under Federal Minimum Wage*	(a) No. of Certified Individuals
1. IV-A (TANF) Recipient			1. Management Occupations – 11		12. Protective Services – 33		2. At Federal Minimum Wage	
2Ba. Veteran Receiving SNAP Benefits (V)			2. Business & Financial Operations – 13		13. Food Preparation & Serving – 35		3. \$7.25 - \$9.99	
2Bb. Disabled Veteran (DV)			3. Computer & Mathematical – 15		14. Building & Grounds Cleaning & Maintenance – 37		4. \$10.00 - \$14.99	
2Bc. DV Unemployed for 6 mos			4. Architecture & Engineering – 17		15. Personal Care & Service - 39		5. \$15.00 - \$19.99	
2Bd. V Unemployed for 4 weeks			5. Life, Physical & Social Sciences – 19		16. Sales & Related Occupations – 41		6. \$20.00 - more	
2Be. V Unemployed for 6 mos			6. Community & Social Services – 21		17. Office/Administrative Support – 43		7. TOTAL (For Qtr)	
3. Ex-Felon			7. Legal Occupations – 23		18. Farming, Fishing & Forestry – 45			
4. Summer Youth Employee			8. Education, Training, & Library – 25		19. Construction & Extraction – 47			
5. Designated Community Resident			9. Arts, Design, Entertainment, Sports / Media Occupations – 27		20. Installation/Maintenance / Repair – 49			
6a. Voc. Rehab (VR) Referral			10. Healthcare Practitioner & Technical – 29		21. Production Occupations – 51			
6b. Ticket Holder (Ticket to Work)			11. Healthcare Support Occupations – 31		22. Transportation & Material Moving Production Occupations – 53			
7. SNAP Recipient					23. Military Specific Occupations – 55			
8. SSI Recipient					24. TOTAL (For Qtr)			
9. Long-Term TANF Recipient								
10. LTUR								
11. TOTAL (For Qtr)								
12. TOTAL (YTD)								
25. Name and Title of Certifying Official:				26. Signature:		27. Date:		



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

Introduction. Part I. of this report clarifies and simplifies data reported on certifications issued and provides state workforce agencies’ (SWAs) workload numbers during each reporting quarter. Part II. continues to collect data on selected characteristics of certified individuals.

Form Updates. SWAs will report on two new metrics in the EBSS tax credit reporting system:
1) Out-of-state certification requests received during the reporting period (fiscal quarter); and
2) Reason for issuing Denial notifications. See Part I. Certification Workload, Item C, and Item F. This form also contains updated wage bracket information for reporting on new hire hourly wages. See Part II., Section K) By Starting Hourly Wage.

Background. The purpose of ETA Form 9058 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 certification request (IRS Form 8850) received and its subsequent outcome (issuance of a 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 of the state workforce agency (SWA) submitting WOTC Report – 1, ETA Form 9058.

Quarter Ending. Enter ending date of the fiscal year reporting quarter for the applicable program data (i.e. QE 9/30/23).

Part I. “Certification Workload.” SWAs must identify the reporting status for each certification request (IRS Form 8850) included in the SWA’s total workload. This includes any requests (IRS Form 8850s) that the SWA interacted with during the applicable quarter ending. Use the reporting status options for requests, 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 initial review) was taken. **Note:** This value is auto-populated with the value entered for Part I, Item (G) of the previous quarter ending’s report on 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 period, but for which no review nor eligibility determination was rendered. **Note:** This total is auto-populated with the value entered for Part I Item (B) of the previous quarter ending’s report on ETA Form 9058.
- (C) **Number of New Requests.** Enter the total number of new requests (IRS Form 8850s) received by the SWA during the *current* reporting quarter. **Note:** Some SWAs may receive targeted group eligibility verification requests from other SWAs for individuals who reside (and possibly receive public welfare benefits) in their state, although the employer’s business is located in another state (per information provided on IRS Form 8850). These requests are referred to as “Out of State” (OOS) certification requests. SWAs should record the number of “out-of-state” certification requests **received** in Part I, Item (C2). This number should be included in the value entered for Item C) New Requests. It is important for SWAs to report all certification requests (IRS Form 8850s) received. Therefore, any requests that were received outside of the current reporting quarter, which have not been previously recorded/ reported on a prior ETA Form 9058, should be included in the count for ‘Number of New Requests’ for the applicable quarter ending report for when the certification request is initially reviewed by the SWA. This total (new requests and previously uncounted requests) should 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) which are available to be processed as of the quarter ending date. **Note:** This total is auto-tabulated based on the completion formula: Item (A + B + C) = Item D. This value is to be entered under Part I, Item (D) of ETA Form 9058.
- (E) **Number of Requests Certified.** Enter the total number of Employer Certifications (ETA Form 9063) issued by the SWA during the current report period. **Note:** This value must match the value entered for Part II, Items I)11, J)24, and K)7.
- (F) **Number of Requests Denied.** Enter the total number of requests (IRS Form 8850s) Denied by the SWA during the current report period. Provide the number of Denials for the F1 thru F3 categories defined below. **Note:** A Denial is a request (IRS Form 8850) determined to be ineligible for the WOTC by the SWA.
- F1.** Enter the total number of Denials issued due to “failure to meet IRS Form 8850 timely-submission requirement.” This number should be reflected in the total value entered for Item F) Denied Requests.
- F2.** Enter the total number of Denials issued due to “applicant does not meet targeted group(s) eligibility requirements.” This number should be reflected in the total value entered for Item F) Denied Requests.
- F3.** Enter the total number of Denials issued due to “ineligible rehires” (applicant previously worked for the employer seeking WOTC certification). This number should be reflected in the total value entered for Item F) Denied Requests.
- (G) **Number of Requests Incomplete.** Enter the total number of requests (IRS Form 8850s) received and reviewed by the SWA during the current report period, but for which the SWA could neither certify nor deny by the end of the report period, due to such things as, but not limited to: missing supporting documentation (for which the SWA has made a formal request to the employer to obtain); missing or incomplete ETA Form 9061/9062; SWA processing delays due to automated system malfunctions, etc. **Note:** This value will auto-populate as the value entered in Part I, Item (A) of the subsequent quarter ending report, ETA Form 9058.
- (H) **Number of Requests Needing Action.** Enter the number of requests (IRS Form 8850s) received by the SWA during the current report period, but for which *no review* and/or processing action has yet been taken to determine applicant eligibility. This total represents the SWA’s existing “backlog” of pending requests and is auto-tabulated based on the following completion formula: Item H = Item D – (Item E + F + G). **Note:** This value will auto-populate as the value entered in Part I, Item (B) of the subsequent quarter ending report, ETA Form 9058.



U.S. Department of Labor
Employment and Training Administration

Part I. Completion Formulas:

Item (A+B + C) = Item D; same as: Items (A+B+C) = Item D

Item D – (E + F + G) = Item H; same as: Items (D-E-F-G) = Item H

Part II. "Characteristics of Certified Individuals." SWAs must identify the individual characteristics (of the new hire/ applicant) for each Certification issued by the SWA during the current report period. **Note:** Part II is divided into three subsections: 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 targeted group**. Section (J) reflects the number of requests (IRS Form 8850s) certified by the SWA during the current report period **by (applicant) occupation**. Section (K) reflects the number of requests (IRS Form 8850s) certified by the SWA during the current report period **by (applicant) starting hourly wage**.

Section (I).

Section I, Column (a). Enter the total number of Certifications issued by the SWA, by targeted 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 Certifications issued by the SWA, by targeted group, during the current report period.

Section I, Line #1. Enter the total number of Certifications issued by the SWA during the current report period, for the Qualified IV-A (TANF) Recipients.

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

Section I, Line #2Bb. Enter the total number of 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 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 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 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 Certifications issued by the SWA during the current report period for Ex-felons.

Section I, Line #4. Enter the total number of Certifications issued by the SWA during the current report period for Summer Youth Employees.

Section I, Line #5. Enter the total number of Certifications issued by the SWA during the current report period for Designated Community Residents (DCRs).

Section I, Line #6a. Enter the total number of Certifications issued by the SWA during the current report period for Vocational Rehabilitation (VR) Referrals.

Section I, Line #6b. Enter the total number of Certifications issued by the SWA during the current report period for "Ticket Holders" (authorized under the Social Security Administration's 'Ticket to Work' Program).

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

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

Section I, Line #9. Enter the total number of Certifications issued by the SWA during the current report period for Long-term Family Assistance (TANF) Recipients.

Section I, Line #10. Enter the total number of Certifications issued by the SWA during the current report period, for Long-term Unemployment Recipients (LTURs).

Section I, Line #11. Enter the sums of columns (a) and (b) for the current reporting quarter as TOTAL (For Qtr.).

Note: The quarterly totals for Column I. "By WOTC Targeted Group" (Line #11); Column J. "By Occupation" (Line #27); and Column K. "By Starting Hourly Wage" (Line #7), must all equal the same value. **Note:** For the first quarter ending report (ETA Form 9058) of the federal fiscal year (October 1 - December 31), the values for Section I, Line #11 (For Qtr) and Line #12 (YTD) should be the same. Also, the total (For Qtr.) of Part II, Section I, Line #12, columns (a) & (b) should equal the total entered in Part I. Item E. "Certified Requests."



U.S. Department of Labor
Employment and Training Administration

Section I, Line #12. After Quarter 1, for all subsequent quarters, enter the cumulative fiscal Year-to-Date (YTD) totals of columns (a) and (b). **Reminder:** For the first quarterly report of the fiscal year (October 1- December 31), the totals of Section I, Line #11 and Line #12 should be the same value.

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 #24 is the sum of the column and must equal the total for Section I, Columns (a) & (b), Line # 11 TOTAL (For Qtr).

The occupational data reported in Section J, Boxes 1-23, derive from the job titles reported on ETA Forms 90619062. To prepare this report, SWAs must use the O*NET job families of occupations (standard occupation classifications) and their two-digit corresponding codes, as illustrated in the following table.

24. TOTAL (For Qtr). Enter the total number of certifications issued for the current reporting period (quarter).

O*NET SOC JOB FAMILIES

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

Section K.

Section K, Column (a). Enter the total number of Certifications issued by the SWA during the current report period, "By Starting Hourly Wage." **Note:** The TOTAL (For Qtr) for Section K, Column (a) Line #7, is the sum for that quarter, and must be equal to the total for Section I, Column (b), Line #11, "Number of Certified Individuals."

* [Federal Minimum Wage information](#)..

Convert annual earnings to hourly wages as follows:

Unit of Time	Calculated Hourly Wage
Day	Amount divided by 8
Week	Amount divided by 40
Month	Amount divided by 172

25. Name and Title of Certifying Official. Enter the name and title of the authorized signatory official.

26. Signature. Enter the signature of the authorized signatory official.

27. Date. Enter the date of signature.