

<b>TRAINING AND EMPLOYMENT NOTICE</b>	<b>NO. 23-19</b>
	<b>DATE</b> April 29, 2020

**TO:** STATE WORKFORCE AGENCIES  
STATE WORKFORCE LIAISONS  
WORK OPPORTUNITY TAX CREDIT COORDINATORS

**FROM:** JOHN PALLASCH /s/  
Assistant Secretary

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

1. **Purpose.** To inform State Workforce Agencies (SWA) of Office of Management and Budget (OMB) approval of the extension, without any changes, of the Work Opportunity Tax Credit (WOTC) reporting, administrative, and processing forms under the Paperwork Reduction Act of 1995 (PRA). These forms were processed under OMB Control number 1205-0371.
2. **Action Requested.** Please disseminate this information to appropriate staff.
3. **Summary and Background.**
  - a. Summary – The Work Opportunity Tax Credit (WOTC) is authorized until December 31, 2020 (Section 143 of Division Q of P.L.116-94 -- Further Consolidated Appropriation Act, 2020). The WOTC is a Federal tax credit available to employers for hiring from certain targeted groups who have consistently faced significant barriers to employment. The updated WOTC administrative reporting forms with a new expiration date of March 31, 2023 are now available for use.
  - b. Background – The WOTC administrative reporting forms expired on January 31, 2020. In order to update the forms with a new expiration date, the forms underwent a public comment period to meet PRA requirements before submitting to OMB for approval. Stemming from this process with no public comments, ETA Forms 9058, 9061, 9062, and 9063, 9065 and 9175 were approved by OMB without any changes. The approval of these forms is effective through March 31, 2023.
4. **WOTC Forms.** The following outlines the specific uses for each of the WOTC forms with updated expiration dates.

*ETA Form 9058 – Report 1, Certification Workload and Characteristic of Certified Individuals.* This form collects program activity by the SWAs and is submitted to the Employment and Training Administration on a quarterly basis.

*ETA Form 9061, Individual Characteristics Form and its Instructions.* This form is used by employers together with IRS Form 8850 to request certification of their new hires under any target group, provided the new hire is eligible by meeting the target group's requirements.

*ETA Form 9062, Conditional Certification, and its Instructions.* This form is used together with IRS Form 8850 in place of ETA Form 9061, when the new hire has been pre-certified in a specific target group by a Participating Agency.

*ETA Form 9063, Employer Certification, and its Instructions.* This form is issued by a SWA to an employer or representative to inform the employer that his new hire has been determined eligible under the target group requested and as a result the employer may claim a tax credit. ETA will email this form to the SWAs.

*ETA Form 9065, Work Opportunity Tax Credit, Audit Summary Worksheet* is an optional ETA form for SWAs' internal use in recording the results of verification activities conducted by each SWA. This is not a required form to be submitted to ETA.

*ETA Self-Attestation Form (SAF) 9175, Qualified Long-term Unemployment Recipient.* To facilitate the SWAs' processes for eligibility determination for the target group of Qualified Long-term Unemployment Recipient (LTUR), ETA created a national SAF.

5. **Inquiries.** Please direct inquiries to the appropriate WOTC Regional Coordinator. The WOTC Regional Coordinator directory is located at:

<https://www.doleta.gov/business/incentives/opptax/contact/regional-offices.cfm>

6. **References.**

- Section 51 of the Internal Revenue Code (Code) of 1986, as amended; and
- Section 143 of Division Q of P.L.116-94 -- Further Consolidated Appropriation Act, 2020.

7. **Attachments**

- ETA Form 9058 – Report 1, “Certification Workload and Characteristics of Certified Individuals, Work Opportunity Tax Credit”
- ETA Form 9061, “Individual Characteristics Form, Work Opportunity Tax Credit”
- ETA Form 9062, “Continued Certification, Work Opportunity Tax Credit”
- ETA Form 9065, “Work Opportunity Tax Credit, Audit Summary Worksheet”
- ETA Self-Attestation Form (SAF) 9175, “Qualified Long-term Unemployment Recipient”