EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION WOTC/WtWTC
	CORRESPONDENCE SYMBOL OWI
	DATE March 7, 2006

TRAINING AND EMPLOYMENT GUIDANCE LETTER NO. 19-05

TO: ALL STATE WORKFORCE AGENCIES
ALL STATE WORKFORCE LIAISONS

FROM: EMILY STOVER DeROCCO
Assistant Secretary

SUBJECT: New Reporting Requirements and Extension of the Information Collection for the Work Opportunity Tax Credit (WOTC) and Welfare-to-Work Tax Credit (WtWTC) Program

1. **Purpose:** To announce the new streamlined reporting requirements and burden; transmit the revised Reporting User's Guide and the May 2005, Addendum to the November 2002, Third Edition, of ETA Handbook 408; and announce receipt of Office of Management and Budget (OMB) approval for the continued collection and submission of WOTC and WtWTC program reports, administrative forms, and use of other program related materials.

2. **References:** The Paperwork Reduction Act of 1995; Working Families Tax Relief Act of 2004 (P.L. 108-311); Job Creation and Worker Assistance Act of 2002 (P.L. 107-147); Internal Revenue Code of 1986, Sections 51 and 51A, as amended; and Employment and Training Administration (ETA) Handbook No. 408, Third Edition, November 2002.

3. **Background:** OMB authorization for the continued data collection of WOTC/WtWTC quarterly workload reporting and administrative forms expired on June 30, 2005. The Employment and Training Administration requested and received an extension from OMB for July 1, 2005, through June 30, 2006.

   The OMB approval covers annual planning, the reporting and record-keeping burden, the quarterly Certification Workload and Characteristics of Certified Individuals Report (ETA Form 9058), and reporting via the Tax Credit Reporting System (TCRS) of the Enterprise Business Services System (EBSS). EBSS has replaced the Enterprise Information Management System (EIMS) for ETA reporting and data collection. The OMB data collection approval also includes the following WOTC and WtWTC program

RESCISSIONS	EXPIRATION DATE Continuing

administrative and processing forms:

a. Conditional Certifications Issued Summary Worksheet (ETA Form 9057) (for state internal use)
b. Verification Results Audit Summary Worksheet (ETA Form 9059) (for state internal use)
c. Individual Characteristics Form (ETA Form 9061)
d. Conditional Certification Form (ETA Form 9062)
e. Employer Certification Form (ETA Form 9063) (Optional)
f. Verification Results Audit Summary Worksheet (ETA Form 9065) (for state internal use)

4. **Information:** The Employment and Training Administration is committed to enhanced accountability through continued program streamlining and less burdensome reporting. To this end, WOTC reporting has been improved through:

a. A reduction in the number of ETA required quarterly reports from three to one;
b. A conversion of ETA Form 9057 - Report 1 and ETA Form 9059 – Report 3 into "Summary Worksheets" that state workforce agencies should use as part of their internal program administration; and
c. A revision of the electronic Enterprise Business Services System (EBSS) for the Tax Credit Reporting System (TCRS) and the newly revised User's Guide.

Detailed Summary of Streamlining Efforts –

(1) Report Streamlining and Technical Updates: In an effort to reduce paperwork and the reporting burden on states, ETA has reduced the annual plan requirements and decreased the quarterly burden for reporting. To accomplish this burden reduction, the number of quarterly reports has been reduced from three to one. The only remaining quarterly report has been retitled as the "Certification Workload and Characteristics of Certified Individuals Report" (ETA Form 9058). Both the ETA Form 9057 and ETA Form 9059 (previously Reports 1 and 3) have been converted to summary worksheets that states may use to assist program administration efforts.

In addition, all of the forms have been revised and updated to reflect legislative changes. The updates and changes are included in the attached addendum to the November 2002, Third Edition of ETA Handbook No. 408. The addendum, dated May 2005, contains the revised reporting forms with updated instructions, and additional state program guidance that is based on the most recent updates and clarifications released by the Internal Revenue Service (IRS), the Social Security Administration (SSA), and the Department of Housing and Urban Development (HUD).

As in the past, ETA Forms 9061 and 9062 are required to be used without modification by participating businesses, their consultants, and the job applicants where required. State workforce agencies have the option to use ETA's suggested designs or to change the design of ETA Forms 9057, 9059, 9063, and 9065. However, states electing not to use ETA's suggested form designs must assure that the forms include all of the content and information contained in the original forms. For additional guidance on the reporting and program administration forms, consult the attached May 2005, Addendum to the November 2002, Third Edition of ETA Handbook No. 408. The ETA Handbook No. 408, Third Edition, November 2002, and all other WOTC/WtWTC program related materials and program outreach brochure are available at: www.uses.doleta.gov/tax.asp

(2) O*NET Based Reporting: The occupational data reported by the state workforce agencies in the quarterly Certification Workload and Characteristics of Certified Individuals Report (ETA Form 9058) is now solely based on the Standard Occupation Classification (SOC) system utilized by O*NET. Use of the Dictionary of Occupational Title (DOT) Codes was discontinued officially effective January 1, 2004. Pages VIII-21 through 22 of the ETA Handbook No. 408, Third Edition, November 2002, specifically state that "...effective the date of any future tax credits reauthorizing legislation (i.e., after December 31, 2003), only the O*NET families of occupations and their two-digit codes should be reported."

The addendum report issued for ETA Form 9058 has been discontinued and the data fields for O*NET occupational codes have been added to the revised report. Quarterly reporting using DOT codes is to be discontinued as of the report to be submitted for the quarter ending March 31, 2006.

5. **OMB Approval:** The reporting and program administration and processing requirements for the WOTC and WtWTC are approved by OMB according to the Paperwork Reduction Act of 1995, under OMB No. 1205-0371. This approval now expires on June 30, 2006.

6. **Action Required:** State workforce agency administrators should provide this information to appropriate program staff, businesses and their consultants, participating agencies, and other interested partners.

7. **Inquiries:** Direct all questions to the appropriate Regional WOTC/WtWTC Coordinator.

8. **Attachments:**

A. May 2005, Addendum
B. TCRS User's Guide.

Office of Workforce Investment
U.S. Department of Labor
Employment and Training Administration

(May 2005)

ADDENDUM TO:

ETA Handbook No. 408

Third Edition, November 2002

for the:

Work Opportunity Tax Credit Program & the Welfare-to-Work Tax Credit

Employment Services/Adults Dislocated Workers
Office of Workforce Investment
Rm. C-4514 - FPB
Washington, D.C.

(The asterisk (*) denotes new information, additions or deletions)

I. THE WORK OPPORTUNITY AND WELFARE-TO-WORK TAX CREDITS

*I. BACKGROUND

* A. General. The Work Opportunity Tax Credit (WOTC) Program created by the Small Business Job Protection Act (Public Law 104-188) and the Welfare-to-Work Tax Credit (WtWTC) created by the Taxpayer Relief Act of 1997 (Public Law 105-34) were reauthorized by the *Working Families Tax Relief Act of 2004 (P.L. 108-311)*. The legislation extends the WOTC and WtWTC program, without changes, for a two-year period through December 31, 2005. The reauthorization is retroactive to December 31, 2003 and applies to new hires that begin work for an employer on or after January 1, 2004, and before January 1, 2006. P.L. 108-311 reauthorized the program under Sections 51 and 51A of the Internal Revenue Code.

* There are eight (8) target group designations for the expanded WOTC program and one for the Welfare-to-Work Tax Credit. The WOTC target group titles and designations are as follows:

- ❖ Qualified IV-A Recipient (A)
- ❖ Qualified Veteran (B)
- ❖ Qualified Ex-felon (C)
- ❖ High-Risk Youth (D)
- * ❖ Vocational Rehabilitation Referral (E)
- ❖ Qualified Summer Youth Employee (F)
- ❖ Qualified Food Stamp Recipient (G)
- ❖ Qualified Supplemental Security Income Recipient (H)

  ***Note.** The New York Liberty Zone Business Employee (NYLZBE) was not reauthorized. The WOTCs for these NYLZBE hires are only available for 2002 and 2003.

* The WtWTC target group title and designation is as follows:

- ❖ Long-term family assistance recipient (I)

* B. Legislative Authority.

1. Sections 303 and 304 of the *Working Families Tax Relief Act of 2004 (P.L. 108-311),* (26 U.S.C.) and Sections 51 and 51A of the Internal Revenue Code of 1986, as amended. Please, note that Title 26 of the United States Code (U.S.C.) is the Internal Revenue Code.

C. Legislative Intent.

1. This tax credit incentive was designed to appeal to a wide range of businesses, to impose a minimal burden upon participating employers, and to promote the hiring of target group individuals. The Work Opportunity Tax Credit was designed, specifically, to streamline the eligibility determination process used by previous tax programs as well as to close the gaps that appeared between and within some target group designations.

* D. WOTC and Ticket to Work.

On March 2, 2004, President Bush signed into law the Social Security Protection Act of 2004, Public Law 108-203. Section 405 of this Act makes the WOTC available to employers who hire certain participants (called Ticket Holders) in the Ticket to Work Program. Employers may claim the WOTC for eligible SSDI beneficiaries and disabled or blind SSI recipients participating in the Ticket to Work Program who are currently under an Individual Work Plan (IWP) with an Employment Network (EN).

1. The new provision provides Employment Networks with a marketing tool to offer businesses an incentive to hire individuals with disabilities who receive employment services, vocational rehabilitation services, and other support services under the Ticket to Work Program.

* E. Effective Date.

Guidelines in this Addendum to ETA Handbook 408, 3rd. Edition, November 2002, are effective upon receipt.

II. WORK OPPORTUNITY TAX CREDIT NEW PROVISIONS

* A. Target Groups At-A-Glance. The following pages offer a complete and concise view of each target group including the specific WOTC law, target group requirements and information regarding the calculation of the credit.

* **Note.** Specifically, two WOTC target groups' definitions have been affected by new legislation.

*Vocational Rehabilitation Referral
target group designation (E)

* This target group refers to any person certified by the State Workforce Agency/Designated Local Agency as:

- ❖ having a physical or mental disability which, for such individual, constitutes or results in a substantial handicap to employment; and
- ❖ was referred to the employer upon completion of or while receiving individualized services pursuant to a plan of employment under a state plan for vocational rehabilitation services approved under the Rehabilitation Act of 1973; or
- ❖ a vocational rehabilitation program for veterans, carried out under Chapter 31 of Title 38, U.S. Code.

* A new tier of eligible individuals, under the WOTC Vocational Rehabilitation Referral target group, was created by the Social Security Protection Act of 2004 (P.L. 108-203), March 2, 2004. These are disabled individuals, who receive vocational rehabilitation services, employment services, and assistance in developing an Individual Work Plan (IWP) from private Employment Networks (ENs).

The tax credit for this group is calculated at the rate of 25% of the qualified first-year wages up to $6,000 for employees working, at least, 120 hours but less than 400. This allows for a maximum credit of $1,500. For employees working at least 400 hours or more, the credit is calculated at the rate of 40% of the qualified first-year wages up to $6,000. This allows for a maximum credit amount of $2,400.

B. Essential Terms:

* **Ticket Holder** refers to Social Security Disability Insurance (SSDI) beneficiaries and disabled or blind Supplemental Security Income (SSI) recipients, who choose to participate in the Ticket to Work Program[1] and choose an Employment Network for services.

Employment Networks (ENs) refer to private agencies, which provide disabled individuals called "ticket holders" with employment and vocational rehabilitation and other supportive services. The EN works with the ticket holder to establish an individual work plan described in section 1148(g) of the Social Security Act (42 U.S.C. 1320b-19(g)(1)).

* **Ticket to Work and Self-Sufficiency Program** is an employment program for people with disabilities who are interested in going to work. The Ticket to Work Program is part of the Ticket to Work and Work Incentives Improvement Act of 1999 (P.L. 106-170) legislation. This program was designed to remove many of the barriers that previously influenced people's decisions about going to work because of the concerns over losing health care coverage. The goal of the Ticket to Work Program is to increase opportunities and choices for Social Security disability beneficiaries to obtain employment, vocational rehabilitation (VR), and other support services from public and private providers, employers, and other organizations.

Under the Ticket to Work Program, the Social Security Administration provides disability beneficiaries with a Ticket ([Click here] to see an image of a Ticket) they may use to obtain the services and jobs they need from a new universe of organizations called Employment Networks (ENs).

* **MAXIMUS** is the Program Manager. Day-to-day administration of the Ticket to Work Program is the responsibility of the Program Manager (PM). The Social Security Administration has contracted with MAXIMUS, a private company, to perform this role.

1. For additional information and program guidance on WOTC and the Ticket to Work Program see: "Ticket to Work Eligibility Under the [WOTC] Program," TEGL No. 15-04, dated January 31, 2005. (See Appendix VI. "Tools and Resources" for its contents)

VII. WORK OPPORTUNITY & WELFARE-TO-WORK TAX CREDITS' CERTIFICATION PROCESS

All supporting documentation obtained should be retained in the WOTC or WtWTC files as instructed in this handbook.

*E. Examples of Documentary Evidence.

The following list of documentation is not all-inclusive. SWAs/DLAS may use other document sources that they deem appropriate to verify and establish target group eligibility. **Note**. Form I-9 is no longer an acceptable piece of documentary evidence. An ETA/USES directive, dated March 1998, officially rescinded authority to use this form as proof of age and residence.

AGE/BIRTHDATE
(required *for High Risk, Summer Youth & Food Stamp*)
- Birth Certificate
- Driver's License
- School I.D. Card/School Records
- Work Permit
- Federal/State/Local Government I.D. [1]
- Hospital Record of Birth

FAMILY INCOME
(required *for Ex-felon*)
- Pay Stubs
- Employer Contacts
- W-2 Forms
- UI Documents
- Public Assistance Records
- Family Members' Statements
- Parole Officer Statements

EX-FELON STATUS
- Parole Officer's Name/Statement
- Correction Institution Records
- Court Record, Extract, Contact

FOOD STAMP RECIPIENT
- Food Stamp Benefit History
- Signed statement from authorized individual with specific description of months benefits were received.
- Case Number/Identifier

SSI RECIPIENT
- SSI Record or Authorization
- SSI Contact
- Evidence of SSI Issuance

NUMBER IN FAMILY
(required for *Ex-felon*)
- Public Assistance
- Social Service Agencies
- Family Members' Statements
- Parole Officer's Statements

VETERAN STATUS
- DD-214
- Reserve Unit Contacts
- Discharge Papers

VOCATIONAL REHABILITATION REFERRAL
- Voc. Rehab. Agency Contact
- Social Services Agency
- Veteran's Administration Contact

AFDC/TANF & Long-Term Assistance Recipient
- AFDC Benefit History
- Signed statement from authorized individual with specific description of months benefits were received.
- Case Number/Identifier

* TICKET HOLDER (Ticket to Work Program)
- Telephone call by SWA to MAXIMUS to verify if applicant is: 1) a ticket holder and 2) has an IWP with an Employment Network (EN).

EMPOWERMENT ZONE/ ENTERPRISE/RENEWAL COMMUNITIES
- Driver's License
- Work Permit
- Utility Bills
- Lease Documents
- Voter Registration Card
- Computer Printout From Other Government Agencies
- Food stamp Award Letter
- Housing Authority Verification
- Landlord's Statement
- Letter From Social Service Agency or School
- Library Card [2]
- Medicaid/Medicare Card
- Property Tax Record
- Postmarked Envelope Addressed to Applicant
- Public Assistance Records
- Rent Receipt
- School I.D. Card
- Selective Service Registration Card
- W-4

[1] Where any item of documentation such as a Federal I.D. Card does not contain age or birth date, the SESA/SWA must obtain another documentary source to verify the individual's age.

[2] Where any item of documentary evidence, such as a Library Card does not contain the holder's address, the SESA/SWA must obtain other documentary evidence issued in the jurisdiction where the EZ/EC or RC is located showing the holder's address.

VIII. ADMINISTRATIVE AND REPORTING REQUIREMENTS.

* I. Program Reporting Requirements.

In its efforts to prepare for the challenges faced as today's solutions-based revolution in the workforce investment advances and to support and comply with the proposed Workforce Investment Act (WIA) reauthorization provisions and the President's High-Growth Job Initiative, ETA is moving forward to streamline service delivery in the public workforce investment system. The WIA proposed legislation has five key principles:

1. Increasing Flexibility,
2. Strengthening Accountability,
3. Reducing Overhead Costs,
4. Creating More Effective Governance, and
5. Strengthening One-Stop Career Centers

* The WOTC Program joins these principles and other workforce programs by reducing the WOTC Federal reporting requirements and burden to the minimum level possible. WOTC reporting streamlining efforts include a:

- reduction in the number of required ETA quarterly reports from three to one;
- conversion of ETA Form 9057 - Report 1 and ETA Form 9059 - Report 3 into Summary Worksheets that SWAs should use as part of their program administration; and
- revision of the electronic EIMS Tax Credit Reporting System (TCRS) including revision to the system's users' guide.

In order to effectively meet its management responsibilities and to have adequate data with which to evaluate the Work Opportunity and Welfare-to-Work Tax Credits, ETA must impose the minimum following reporting requirements upon the SWAs/DLAs:

1. On a quarterly basis, SWAs/DLAs must extract data, either, from Conditional Certifications, Individual Characteristics Forms (ICFs), and/or Certifications. The data sources will

depend upon each state's processing procedures. This information is reported to the Employment Service (ES)/Adult Dislocated Workers' (ADW) Division, Office of Workforce Investment (OWI), on a quarterly basis.

2. Data will be submitted, electronically, to the ES/ADW-OWI, National Office, via the EIMS or its successor system, the Electronic Business Support System (EBSS) in one report, consisting of the following sets of data:

* a.) The certification workload and characteristics of certified individuals by: target group, hourly wage, and occupation reported by dual certification, as well as by WOTC and WtWTC; and

b.) Results of agency quarterly verification (quarterly audits of Certifications made) activities, including universe size, sample size, and the number and percentage of ineligible Certifications identified.

*J. Reporting Procedures.

All SWA/DLA, WOTC/WtWTC Coordinators must prepare the quarterly report during the calendar year. The report must include information collected from throughout the state. Data will be reported beginning with a zero balance for each reporting quarter and after the first quarter year-to-date data will also be reported. This change from the accumulation of data throughout the fiscal year was necessary because of additional requirements to respond to various inquiries using quarterly data in various annualized configurations.

* 1. Submitting the Report.

All quarterly report data must be entered in the electronic Tax Credit Reporting System or TCRS. This system allows the transfer of the WOTC and WtWTC quarterly report data to ETA's Enterprise Information Management System (EIMS) (or EBSS) via the Internet. The TCRS allows the states to meet their reporting responsibilities in a more efficient manner while reducing the reporting burden on the state, regional, and national office levels. Through this system, states will enter the required quarterly program data for

Report 1, ETA Form 9058, *"Certification Workload and Characteristics of Certified Individuals, Work Opportunity and Welfare-to-Work Tax Credits."*

This report has been updated and redesigned to capture all necessary program data in a one-page format. For example, "Part II. *Characteristics of Certified Individuals,*" now includes one additional box under Column I, i.e., box 10. This box captures Ticket Holder (under the Ticket to Work Program) certifications or denials. The contents of columns J. and K. were interchanged. Now, *"Column J. By Occupation"* allows for reporting occupations by the O*NET Jobs' Families Codes and *"Column K. By Starting Hourly Wage"* allows for reporting the starting salary range the new hires will earn.

Note. Report 1 - ETA Form 9057, "Conditional Certifications, Work Opportunity and Welfare-to-Work Tax Credits;" and Report 3 - ETA Form 9059, "Verification Results" is no longer required. This report is to be used as *Worksheet* ONLY for SWAs' internal administration and audit purposes.

a.) The Regional Coordinators must accept/deny the SWAs' new required report, within their regions, by the 55th calendar day following the closing date of the report period.

b.) When completing the Audit Summary Worksheet, SWAs must select a "statistically random sample" and initiate verification activities on a quarterly basis, but not later than the month immediately following the report period. The former delay in reporting the results should help the SWAs' audit summary worksheet since it allows for the lag-time in obtaining UI wage records commonly used in verifying certain employer and employee information. This delay will afford the SWAs ample time to review documents, verify information sources, and, if necessary, verify a second sample of data.

* 2. Completing the Forms.
Complete all items and ensure that all information is legible and accurate:

a.) State. Enter the name of the State.

b.) Period Ending. This is the last day covered by the report; e.g., September 30, 2005.

c.) Name and Title of Responsible Official. Enter the name and title of the person authorized to sign the report.

d.) Signature. Responsible official signs the report.

e.) Date Signed. Enter the date the report is signed by the responsible official.

f.) General Approach. Prepare the required report based on data from the administrative/processing forms; e.g., 8850s/CRs, ICFs, Conditional Certifications and Certifications. Include the number of individuals served in each target group, data on tax credits authorized, starting wages and occupations in which individuals were hired.

g.) ETA Form 9057, Summary Worksheet. This form is for SWAs' internal use only. It is designed to summarize the

number of Conditional Certifications (ETA Form 9062s) issued during each reporting quarter by the SWAs/DLAs, Participating Agencies (PAs) and by target group.

The Worksheet also reflects the changes introduced by P.L. 105-34 and 108-203. In addition to reauthorizing the WOTC and expanding WOTC target groups to include certain SSI recipients, P.L. 105-34 also established a second tax credit, the Welfare-to-Work Tax Credit, for certain Long-Term TANF recipients. Therefore, this Worksheet gathers and summarizes quarterly data on conditional certifications by each tax credit. Further, because some individuals may be eligible for both tax credits, and because such individuals must be issued dual certifications, all data collected on conditional certifications should be summarized by dual certification, as well as by WOTC and WtWTC.

The Worksheet is divided into two sections. The first section, entitled "I. By Issuing Agency," gathers the number of WOTC, WtWTC Conditional Certifications (CCs), and the number of dual (WOTC/WtWTC) CCs issued by the SWAs and all PAs (boxes 1-10).

Where no CCs have been issued, enter "0."

The second section, entitled "II. By WOTC or WtWTC Group" summarizes the same information -- the number of WOTC, WtWTC CCs, and the number of dual (WOTC/WtWTC) CCs, by tax credit and target group including Ticket Holders (boxes 13-22).

Where no CCs have been issued, please enter "0."

The quarterly and year-to-date (cumulative) totals in Sections I (boxes 11 and 12 respectively) should equal the quarterly and year-to-date (cumulative) totals in Section II (boxes 23 and 24, respectively).

Note. This Worksheet has been updated to reflect the number of CCs issued to Ticket Holders by Employment

Networks (ENs) under the Ticket to Work Program as required by the *Social Security and Protection Act of 2004, P.L. 108-203*. "Line 10. Employment Networks" was added under *"Column I. By Issuing Agency"* to obtain the number of CCs issued by those ENs that have a Cooperative Agreement with the SWA. Under *"Column II. By WOTC or WtWTC,"* Line 21. Ticket Holders was added to obtain the number of CCs issued for this new tier of disabled individuals. Finally, for Line 22, under the WOTC column, three subcategories of beneficiaries were added: a) Voc Rehab Referral, b) SSI and c) SSDI. This further break down shows the number of CCs issued to the three types of Ticket Holders. The last new column, "Total #22," is the total [sum of a) + b) + c) = Line 22] number of CCs issued to the three types of Ticket Holders.

Note. This form no longer summarizes conditional certifications by type, i.e., by whether they are original or revalidated (box 3 of ETA 9062). Therefore, counts of CCs in boxes 1-10 and 13-21 should not distinguish between original and revalidated CCs. For example, if in the first quarter of fiscal year 2004, an agency issued 70 original and 30 revalidated CCs, that agency issued 100 CCs.

Note also that this form no longer summarizes conditional certification invalidations.

h.) ETA Form 9058 - Report # 1. This is the only report required to be prepared by the SWAs on a quarterly basis and sent to the Regional and National Offices. PART I of this report simplifies data reported on certifications and indicates SWAs/DLAs' workload during each reporting quarter. Part II continues to collect data on selected characteristics of individuals with tax credit certifications.

Background. The purpose of ETA Form 9058 (Revised May 2005) is to provide SWAs/DLAs with a standardized reporting format that accurately reflects the Work Opportunity Tax Credit (WOTC) and Welfare-to-Work Tax Credit (WtWTC) program activity levels and outcomes. It is

important for SWAs/DLAs to maintain programmatic reporting procedures that account for each tax request (IRS Form 8850) received and its subsequent outcome (issuance of a tax Certification or a Denial notification).

A properly completed ETA Form 9058 accurately reflects program use at the employer level, program outcome activity at the SWA/DLA level, and the level of any programmatic backlog that may exist. To ensure that the WOTC/WtWTC program can be accurately evaluated at the national level, it is critical that all SWAs/DLAs report in a standardized manner.

The revisions and updates made to ETA Form 9058 (Rev. May 2005), build on the framework established by the existing ETA Form 9058 revised July 2002. The form itself remains largely the same. However, the technical changes made to Part I (November 2002, Third Ed., ETA Handook 408), to ensure consistent and accurate reporting of all WOTC/WtWTC activities during the reporting quarter remain a primary objective. Part II reflects adjustments, in design and layout, which are necessary to ensure conformity with transition from the Dictionary of Occupational Codes to the O*NET new families of occupations and their two-digit codes in Section J, (formerly Section K). Section K now collects data by "starting hourly wage. Additional updates to this report include certifications and/or denials issued to Ticket Holders participating in the Ticket to Work Program, a new tier under the WOTC Vocational Rehabilitation Referral and SSI target groups including now SSDI beneficiaries.

INSTRUCTIONS FOR COMPLETING THIS FORM.

State. Enter the name of the state submitting ETA Form 9058.

Quarter Ending Period. Enter ending date of the quarter represented by ETA Form 9058.

Part I. "Certification Workload." SWAs/DLAs must identify from Part I, Item F on the previous reporting quarter's ETA Form 9058, the number of requests (IRS Form 8850s) determined to be Incomplete or Needing Action, as defined below:

(A) Number of Requests Incomplete. Enter the total number of requests (IRS Form 8850s) received by the SWA/DLA prior to the beginning of the current report period, but for which no applicant eligibility determination action (excluding the 48-hour review) has been taken. This total is to be entered into Part I, Item (A) of ETA Form 9058.

(B) Number of Requests Needing Action Enter the total number of requests (IRS Form 8850s) received by the SWA/DLA prior to the beginning of the current report, but for which no review and or action was taken to determine applicant eligibility. This total is to be entered into Part I, Item (B) of recently revised ETA Form 9058.

(C) New Requests. Enter the total number of requests (IRS Form 8850s) received by the SWA/DLA during the current reporting quarter. **Note**. Some states may have received requests (IRS Form 8850s) that were not previously recorded and/or reported on any prior quarterly report ETA 9058 for various reasons. It is important for the SWA/DLA to report all requests (IRS Form 8850s) received. Therefore, any request received outside of the current reporting quarter, which has not previously been reported, should be included with the number of requests received during the current reporting period. That total should be entered as the number of "New Requests". This total is to be entered into Part I, Item (C) of ETA Form 9058.

(D) Total Requests to be Processed Enter the sum of Items A, B and C. This total represents the number of requests (IRS Form 8850s) received by the SWA/DLA that are available to be processed. This total is to be entered under Part I, Item (D) of ETA Form 9058.

(E) Requests Certified. Enter the total number of WOTC certifications issued during the current report period, plus the number of WtWTC certifications issued during the current report period that are not the product of a dual certification, (WtWTC ONLY).

(F) Requests Denied. Enter the total number of requests (IRS Form 8850s) denied by the SWA/DLA during the current report period.

Note. A Denial is a request (IRS Form 8850) determined by the SWA/DLA to be ineligible for both tax credits.

(G) Number of Requests Incomplete. Enter the total number of requests (IRS Form 8850s) received and reviewed by the SWA/DLA, but for which the SWA/DLA could neither approve nor deny due to such things as, but not limited to, the need for additional eligibility documentation for which the SWA/DLA has made a formal request to the employer, authorized tax consultant, or other third party entity, ETA Form 9061 not submitted, etc. **Note.** This number will also be entered in Part I, Item A, of the subsequent quarterly report ETA Form 9058.

(H) Number of Requests Needing Action. Enter the number of requests (IRS Form 8850s) received by the SWA/DLA, but for which no review and or action was taken to determine applicant eligibility.

> **Note**. This value will also be entered in Part I, Item B, of the subsequent quarterly report ETA Form 9058.

Part I, Item H is the sum of Item D, minus Item E, minus Item F, minus Item G.

> **Part I. Completion Formula:**
> **Items (A + B + C) = (D - E - F - G) = H**

Part II. "Characteristics of Certified Individuals by Tax Credit." This part is divided into three sections (Section I, Section J, and Section K).

Section I, reflects the number of requests (IRS Form 8850s) certified by the SWA/DLA during the current report period by WOTC/WtWTC target groups. Section J, reflects the number of requests (IRS Form 8850s) certified by the SWA/DLA during the current report by occupation and Section K, reflects the number of requests (IRS Form 8850s) certified by the SWA/DLA during the current report period by starting hourly wage.

* **Section I**

Section I, Column (a). Enter the total number of Certifications, by target group, issued by the SWA/DLA during the current report period, which resulted from the issuance of a conditional certification.

Section I, Column (b). Enter the total number of WOTC certifications (including dual certifications) issued by the SWA/DLA during the current report period, by target group.

Section I, Column (c). Enter the total number of WtWTC (ONLY) certifications issued by the SWA/DLA during the current report period.

Section I, Column (d). Enter the total number of WOTC certifications issued by the SWA/DLA during the current report period, by target group, which are the product of a dual certification.
Section I, Line #11. Enter the sums of columns (a), (b), (c) and (d). Note. The total of Section I, Line #11, columns (b) and (c) should equal the total entered in Part I, "Item E, Requests Certified."

Section I, Line #12. Enter the cumulative federal program year-to-date totals of columns (a), (b), (c) and (d). Note. The first quarterly report of the federal program year

(October 01/December 31), the totals of Section I, Line #11 and Line #12 should be the same.

* **Section J**

Section J, Column (a). Enter the total number of WOTC certifications issued by the SWA/DLA during the current report period, by starting hourly wage. **Note**. The total for Section J, Column (a), Line #18 is the sum of the column and must equal the total for Section I, Column (b), Line #10.

Section J, Column (b) Enter the total number of WtWTC certifications (including duals) issued by the SWA/DLA during the current report period, by starting hourly wage. **Note**. The total for Section J, Column (b), Line #18 is the sum of the column and must equal the totals for Section I, Column (c) and (d), Line #10.

Convert as follow:

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

Section J

Section J, Column (a). Enter the total number of WOTC certifications issued by the SWA/DLA 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, Column (b), Line #11.

Section J, Column (b). Enter the total number of WtWTC certifications (including duals) issued by the SWA/DLA during the current report period, by occupation. **Note**. The total for Section J, Column (b), Line #24 is the sum of the column and must equal the totals for Section I, Column (c) and (d), Line #11.

The occupational data reported in boxes 1-23 are derived from the job titles reported on ETA Forms 9061 or 9062. To prepare this report, SWAs/DLAs must use only, the new O*NET, Families of Occupations (See: "Table of O*NET SOC Job Families," below and in p. VIII-22, November 2002, 3rd Ed., ETA Handbook 408).

The entry for each line will be a count of the certifications with the corresponding category.

O*NET SOC JOB FAMILIES

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

ETA Form 9058, Report No. 1, should be used to report the new O*NET two-digit codes. (See Appendix III for this form). DOT (or Dictionary of Occupational Titles) reporting was discontinued effective December 31, 2003.

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

Signature. Enter the signature of the authorized signatory official.

Date. Enter the date of the authorized signatory official's signature.

* i.) ETA Form 9059 - Audit Summary Worksheet. After all Certifications selected for the audit/verification sample are reviewed, the results of the review must be entered on *ETA Form 9059 - Audit Summary Worksheet*.

This Worksheet should be used to summarize the results of the quarterly audit of a randomly chosen sample (See Table - Sample Sizes, p. VII-23 in the Program Handbook) of all the certifications issued for that quarter. Pursuant to P.L. 105-34, as of October 1, 1997, the universe of certifications to be audited includes all Welfare-to-Work and dual (WOTC/WtWTC) certifications as well as all individual WOTC certifications issued for the reporting quarter, including those issued for Ticket Holders as per P.L. 108-203, March 2, 2004.

(1.) Line 1 - Universe Size. Enter the total number of certifications issued during the reporting period. This number should be the same as the total number of certifications reported in Part I., Certification Actions (System Outputs), Column D of ETA Form 9058 (Report No. 1) for the same quarter.

(2.) Line 2 - Sample Size. Enter the total number of certifications in the audit sample for which verification data was acquired for the audits. This number must equal or exceed the appropriate number shown in the table (p. VII-76) on "sample size" in the Handbook.

(3.) Line 3 - Number Invalid. Enter the number of certifications in the sample that, after verification, were determined to be invalid.

(4.) Line 4 - Percent Invalid. Calculate and enter the percentage of the sample determined to be invalid using the following formula:

$$\frac{\text{Number of Invalidations}}{\text{Sample Size}} \times 100$$

Note: If this percentage is less than 5 percent do not complete lines 5 and 6. If the percentage of Line 4 is 5 percent or more, a second sample equal in size to the first must be drawn and verified in the same manner. The Number Invalid and Percent Invalid from the second sample must be entered in Lines 5 and 6. If the Percent Invalid in the second sample is 5 percent or more, corrective action must be initiated according to instructions in Chapter VII of the Handbook.

(6.) Lines 7-12 must be completed to perform a separate quarterly verification for economic determinations. (Ex-Felon only)

(7.) Line 7 - Universe Size. Enter the total number of certifications issued for the Ex-Felon target group during the reporting period. This number should be the same as the total number of certifications reported in Part II., Sec. (1), Line 3 of ETA Form 9058 (Report No. 1) for the same quarter.

(8.) Line 8 - Sample Size. Enter the total number of certifications in the audit sample for which verification data was acquired for *the audits.* This number must equal or exceed the appropriate number shown in the table (p. VII-63) on sample size in the Handbook.

(9.) Line 9 - Number Invalid. Enter the number of certifications in the sample, which after verification, were determined to be invalid.

(10.) Line 10 - Percent Invalid. Calculate and enter the percentage of the sample determined to be invalid using the following formula noted above. If this percentage is less than 5 percent, do not complete lines 11 and 12. If the percentage of Line 10 is 5 percent or more, a second sample, equal in size to the first must be drawn and verified in the same manner.

Note: If the Percent Invalid in the second sample is 5 percent or more, corrective action must be initiated according to instructions in Chapter V of the Handbook.

(11.) Lines 11 and 12 - Percent Invalid and Number Invalid. Enter corresponding number from the second sample.

(12.) Line 13 - Name and Title of Responsible Official; Signature and Date Signed. Print or type complete name of official reporting the verification results; Signature, sign your name, legibly and enter the date (month, day, year) in which report was completed and signed.

K. Paperwork Management

1. Administrative/Processing Forms.
The following WOTC forms must be used without modification:

- IRS Form 8850, *"The Work Opportunity Tax Credit and Welfare-to-Work Tax Credit Pre-Screening Notice and Certification Request."*

- ETA Form 9061, *"The Individual Characteristics, Work Opportunity and Welfare-to-Work Tax Credits."*

  Note. See Chapter VII, Section A, item 1 for exceptions related to use of this form.

- ETA Form 9062, *"Conditional Certification, Work Opportunity and Welfare-to-Work Tax Credits."*

States have the option of using or modifying the following forms:

- ETA Form 9063, *"Employer Certification, Work Opportunity and Welfare-to-Work Tax Credits;"*

- ETA Form 9065, *"Agency Declaration of Verification Results, Work Opportunity and Welfare-to-Work Tax Credits;"*

- ETA Form 9057, *"Conditional Certifications by Target Group and Participating Agency, Work Opportunity and Welfare-to-Work Tax Credits - Summary Worksheet* (for internal use only);" and

- ETA Form 9059, *"Verification Results, Work Opportunity and Welfare-to-Work Tax Credits - Audit Summary Worksheet"* (for internal use only).

The appendices of the Program Handbook provide a suggested format designed to simplify the Conditional Certification and Certification processes. States may use the suggested form layout and design or may use one of their own, provided that the chosen form includes ALL the required information and satisfies the requirements of documentation as required.

2. Reporting.

The reporting and data collection requirements in this Addendum to the November 2002, Third Edition of ETA Handbook 408 have been approved by the Office of Management and Budget (OMB) according to the Paperwork Reduction Act of 1995. The OMB approval number (OMB No. 1205-0371) is effective through MM/DD/YY.

***APPENDIX I** - Current Legislation

1. Working Families Relief Act of 2004 (P.L. 108-311), Title XX, Sec. 303. "Work Opportunity Tax Credit" and Sec. 304. "Welfare-to-Work Tax Credit,"
2. Social Security Protection Act of 2004 (P.L. 108-203), March 2, 2004.
3. Ticket to Work and Work Incentives Improvement Act of 1999 (P.L. 106-170), Sec. 405.
4. Job Creation and Worker Assistance Act of 2002 (P.L. 107-147), Title VI., Secs. 604, "Work Opportunity Tax Credit," 605, "Welfare-to-Work Tax Credit," and 1400L, "New York Business Employee."
5. Community Renewal Tax Relief Act of 2000, (P.L. 106-554), December 31, 2001.
6. Tax and Trade Relief Extension Act of 1998, part of the Omnibus Consolidated and Emergency Supplemental Appropriations Act of 1999, P.L. 105-277, Sec.1002, "Work Opportunity Tax Credit" and Sec. 1003 Welfare-to-Work Tax Credit."
7. Conference Report to H.R. 4328, Making Omnibus Consolidated and Emergency Appropriations for Fiscal Year 1999.
8. Taxpayer Relief Act of 1997, P.L. 105-34, Title VI. Extensions, Sec. 603. "Work Opportunity Tax Credit" and Title VIII, Sec. 801. "Incentives for Employing Long-Term Family Assistance Recipients."
9. Small Business Job Protection Act of 1996, P.L. 104-188, Subtitle B -- Extension of Certain Expiring Provisions, Sec. 1201. "Work Opportunity Tax Credit."
10. Internal Revenue Code of 1986, Secs. 39(a), 51, 51A, 52 and 1400L, Subsection (a) only, as amended, 26 USC ' 51 and 51A.
11. United States Code Service, (Lawyers' Edition) Cumulative Supplement, 7 USCS, Agriculture, Secs. 1551-2200, May 1997.

APPENDIX II - WOTC/WtWTC Report Form (Required Report)

* 1. ETA Form 9058 - Report #1: "Certification Workload and Characteristics of Certified Individuals," Work Opportunity and Welfare-to-Work Tax Credits with Revised Instructions.

***APPENDIX III** - WOTC/WtWTC Administrative/Processing Forms

1. ETA Form 9061 - Individual Characteristics Form (ICF), Work Opportunity and Welfare-to-Work Tax Credits.
2. ETA Form 9062 - Conditional Certification (CC), Work Opportunity and Welfare-to-Work Tax Credits.
3. ETA Form 9063 - Employer Certification (EC), Work Opportunity and Welfare-to-Work Tax Credits. (OPTIONAL)
4. ETA Form 9065 - Agency Declaration of Verification Results (ADVR), Work Opportunity and Welfare-to-Work Tax Credits (for internal use only).
5. ETA Form 9057 - Summary Worksheet: "Conditional Certifications Issued," Work Opportunity and Welfare-to-Work Tax Credits (for internal use only);
6. ETA Form 9059 - Audit Summary Worksheet: "Agency Declaration of Verification Results," Work Opportunity and Welfare-to-Work Tax Credits (for internal use only).

APPENDIX IV - IRS Forms/Publications

1. IRS Form 8850, "A Pre-Screening Notice and Certification Request for the Work Opportunity and Welfare-to-Work Credits" and Instructions.
2. IRS Form 2848 and Instructions, "Power of Attorney and Declaration of Representative."
3. Announcement 2002-44, "Electronic Submission of Form 8850," [2002-17 I.R.B. 809], April 29, 2002.
4. Internal Revenue Service, "Revenue Procedure," 2002-3; 2002-1, IRB 117, January 7, 2002.
5. Internal Revenue Service, "Revenue Procedure," Section 15, Item 9: "Tax Credit Issues," page 34.
6. "21-Day Requirement for Submitting Form 8850 and Disaster Relief" IRS Memorandum, November 13, 2001.
7. IRS News Release, No. IR-2001-105, "IRS Expands Tax Relief got Those Affected by the Sept. 11th Attack," November 2, 2001.
8. IRS Bulletin No. 2001-40, October 1, 2001.

9. Notice 2001-61: 2001-47, Part III, IRB, "Disaster Relief for Taxpayers Affected by the September 11, 2001 Terrorist Attack," October 1, 2001.
10. Notice 2001-63: "Additional Relief for Taxpayers on Account of the September 11, 2001, Terrorist Attack," October 1, 2001.
11. Publication 954, "Tax Incentives for Empowerment Zones and other Distressed Communities," June 2001.
12. Notice 99-51, "Work Opportunity and Welfare-to-Work Tax Credits," [1999-40 I.R.B. 447], October 4, 1999.
13. IRS Bulletin - No. 1996-46, "Date of Birth, IRS Form 8850," November 12, 1996, Announcement 96-116, page 12.

***APPENDIX V** - Tools/Resources

1. "Ticket to Work Eligibility Under the Work Opportunity Tax Credit Program," TEGL No. 15-04, January 31, 2005.
2. "WOTC AND TICKET TO WORK TRAINING NOTICE FOR ENs, issued by MAXIMUS to Employment Networks," February 15, 2005.
3. Lower Living Standard Income Levels (LLSILs), 2005.
4. TA and Compliance Review Guide, OMB No. 1205-1301.

***APPENDIX VI** - Miscellaneous

1. Memoranda to SWA/DLA Coordinators with Instructions for use of the updated Spanish Versions of IRS Form 8850 and ETA Form 9061.
2. Updated Spanish Version of IRS Form 8850, May 2005.
3. Updated Spanish Version of ETA Form 9061, May 2005.
4. Sample Letter to Be Sent to Employer (Notice of Invalidation (NOI) of Certification Work Opportunity and/or Welfare-to-Work Tax Credit(s).
5. Policy Resolution/Appeals Submission Suggested Format.

APPENDICES

APPENDIX I.

REPORT FORM

Certification Workload and Characteristics of Certified Individuals
Work Opportunity and Welfare-to-Work Tax Credits - Report No. 1

U.S. Department of Labor
Employment and Training Administration

State:	Quarter Ending:	Persons are not required to respond to this collection of information unless it displays a currently valid OM B control number. Respondents' obligation to reply to these reporting requirements is mandatory (P.L. 104-188). Public reporting burden for this collection of information 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 burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to the U.S. Department of Labor. U.S. Employment Service, Room C-4514, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371).	OMB No. 1205-0371 Expiration Date: 6/30/06 ETA Form 9058 (Rev. 5/05)

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	G) Incomplete Requests	H) Requests Needing Action

PART II. CHARACTERISTICS OF CERTIFIED INDIVIDUALS

I) By WOTC or WtWTC Target Group	(a) No. of Conditional Certifications Resulting in Certifications	No. Certified Individuals (b) WOTC	(c) WtW Only	(d) Duals
1. IV-A Recipient				
2. Veteran				
3. Ex-Felon				
4. High-Risk Youth				
5. Voc. Rehab Ref.				
5a. Ticket Holder				
6. Summer Youth				
7. Food Stamp				
8. SSI Recipient				
9. Long –Term IV-A				
10. TOTAL (for qtr)				
11. Total (YTD)				

J) By Occupation Name-Code	No. Certified Individuals (a) WOTC	(b) WtW
1. Management Occupations – 11		
2. Business & Financial Operations – 13		
3. Computer & Mathematical – 15		
4. Healthcare Practitioner & Technical – 29		
5. Architecture & Engineering – 17		
6. Life, Physical & Social Sciences – 19		
7. Community & Social Services – 21		
8. Legal Occupations – 23		
9 Education, Training, & Library – 25		
10. Arts, Design, Entertainment, Sports/Media Occupations – 27		
11. Healthcare Support Occupations – 31		

J) By Occupation (Cont) Name-Code	No. Certified Individuals (a) WOTC	(b) WtW
12. Protective Services – 33		
13. Food Preparation & Serving Related – 35		
14. Bldg. & Grounds Cleaning & Maintenance – 37		
15. Personal Care & Service – 39		
16. Sales & Related Occupations-41		
17. Office/Administrative Support-43		
18. Farming, Fishing & Forestry – 45		
19. Construction & Extraction – 47		
20. Installation, Maintenance & Repair – 49		
21. Production Occupations - 51		
22. Transportation & Material Moving Production Occupations – 53		
23. Military Specific Occups – 55		
24. Total (for qtr)		

K) By Starting Hourly Wage	No. Certified Individuals (a) WOTC	(b) WtW
1. Under Federal Minimum Wage		
2. $5.15 - $5.99		
3. $6.00 - $6.99		
4. $7.00 - $7.99		
5. $8.00 - $8.99		
6. $9.00 – Higher		
7. Total (for Qtr)		

25. Name of Responsible Official:

26. Signature:

27. Date:

Instructions for Preparing ETA Form 9058 "Certification Workload and Characteristics of Certified Individuals," Work Opportunity and Welfare-to-Work Tax Credits Report.

Introduction.

ETA Form 9058. Part I. of this report clarifies and simplifies data reported on certifications and indicates state workforce agencies' (SWAs) workload during each reporting quarter. Part II. continues to collect data on selected characteristics of individuals with tax credit certifications.

Background.

The purpose of ETA Form 9058 (Rev. May 2005) is to provide state workforce agencies (SWAs) with a standardized reporting format, which accurately reflects the Work Opportunity Tax Credit (WOTC) and Welfare-to-Work Tax Credit (WtWTC) program activity levels and outcomes. It is important for SWAs to maintain programmatic reporting procedures that account for each tax request (IRS Form 8850) received and its subsequent outcome (issuance of a tax certification or a denial notification). 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/WtWTC program can be accurately evaluated at the national level, it is critical that all SWAs report in a standardized manner.

INSTRUCTIONS FOR COMPLETING THIS FORM:

State. Enter the name of the state submitting ETA Form 9058.

Quarter Ending Period. Enter ending date of the quarter for the reported program data.

Part I. "Certification Workload." SWAs must identify from Part I, Item F on the previous reporting quarter's ETA Form 9058 the number of requests (IRS Form 8850s) determined to be incomplete or Needing Action, 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 48-hour review) was taken. This total is to be entered into Part I, Item (A) of 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, but for which no review and total is to be entered into Part I, Item (B) of recently revised ETA Form 9058.

(C) **New Requests.** Enter the total number of requests (IRS Form 8850s) received by the SWA during the current reporting quarter. Some states may have received requests (IRS Form 8880s) that were not previously recorded and/or reported on any prior quarterly report ETA 9058 for various reasons. It is Important for the SWA to report all requests (IRS Form 8850s) received. Therefore, any request received outside of the current reporting quarter, which has not previously been reported, should be included with the number of requests received during the current reporting period. That total should be entered as the number of "New Requests". This total is to 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) received by the SWA, which are available to be processed. This total is to be entered under Part I, Item (D) of ETA Form 9058.

(E) **Requests Certified.** Enter the total number of WOTC certifications issued during the current report period, plus the number of WtWTC certifications issued during the current report period, which are not the product of a dual certification, (WtWTC ONLY).

(F) **Requests Denied.** Enter the total number of requests (IRS Form 8850s) denied by the SWA during the current report period.

Note. A denial is a request (IRS Form 8850) determined by the SWA to be ineligible for both tax credits.

(G) **Number of Requests Incomplete.** Enter the total number of requests (IRS Form 8850s) received and

reviewed by the SWA, but which the SWA could neither approve nor deny due to such things as, but not limited to, the need for additional eligibility documentation for which the SWA has made a formal request to the employer, authorized tax consultant, or other third party entity, ETA Form 9061 not submitted, etc. **Note**. This number will also be entered in Part 1, Item A. of the subsequent quarterly report ETA Form 9058.

(H) **Number of Requests Needing Action**. Enter the number of requests (IRS Form 8850s) received by the SWA but for which no review and/or action has yet been taken to determine applicant eligibility.

Note. This value will also be entered in Part I, Item B. of the subsequent quarterly report ETA Form 9058. Part I, Item H is the sum of Item D, minus Item E, minus Item F, minus Item G.

Part I. Completion Formula:

Items (A +B + C) = (D - E - F - G) = H

Part II. "Characteristics of Certified Individuals by Tax Credit." This part is divided into three sections (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 and WtWTC target groups. Section J reflects the number of requests (IRS Form 8850s) certified by the SWA during the current report period by occupation. Section K reflects the number of requests (IRS Form 8850s) certified by the SWA during the current report by starting hourly wage.

Section I.

Section I, Column (a). Enter the total number of certifications, by target group, issued by the SWA 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 WOTC certifications (including dual certifications) issued by the SWA during the current report period, by target group.

Section I. Column (c). Enter the total number of WtWTC (ONLY) certifications Issued by the SWA during the current report period.

Section I, Column (d). Enter the total number of WOTC certifications issued by the SWA during the current report period, by target group, which **are** the product of a dual certification.

Section I, Line #5a. Enter the total number of WOTC certifications issued by the SWA during the current report period, for "ticket holders." (e.g., SSI, SSDI, or Voc. Rehab).

Section I. Line #10. Enter the sums of columns (a), (b), (c), & (d). **Note.** The total of Section I, Line #10, columns (b) & (c) should equal the total entered in Part 1. Item E. Requests Certified.

Section I, Line #11. Enter the cumulative federal program year-to-date totals of columns (a), (b), (c) & (d). **Note.** The first quarterly report of the federal program year (October 01-December 31), the totals of Section I, Line #10, and Line #11 should be the same.

Section J.

Section J, Column (a). Enter the total number of WOTC Certifications (including duals) 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, Column (c) & (d) Line # 10.

Section J, Column (b). Enter the total number of WtWTC Certifications issued by the SWA during the current report period, by occupation. **Note:** The total for Section J, Column (b), Line #24 is the sum of the column and must equal the total for Section I, Column (c) & (d) Line # 10.

The occupational data reported in boxes 1-23 are derived from the job titles reported on ETA Forms 9061 or 9062. To prepare this report, SWAs/DLAs must use, the O*NET, new job families of occupations and their two-digit corresponding codes as illustrated in the following table.

O*NET SOC JOB FAMILIES

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

Section K

Section K, Column (a). Enter the total number of WOTC certifications issued by the SWA/DLA during the current report period, by starting hourly wage. **Note.** The total for Section K, Column (a), Line #7 is the sum of the column and must equal the total for Section I, column (b), Line #10.

Section K, Column (b). Enter the total number of WtWTC certifications issued by the SWA/DLA during the current report period, by starting hourly wage. Note. The total for Section K. Column (b), Line #7 is the sum of the column and must equal the total for Section I, Column (c) and (d), Line 10.

Convert 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 Responsible 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 the authorized signatory official's signature.

APPENDIX II.

ADMINITRATIVE/PROCESSING FORMS

Individual Characteristics Form
Work Opportunity and Welfare-to-Work Tax Credits

U.S. Department of Labor
Employment & Training Administration

1. CONTROL NO. (For Agency Use Only)	Individual Information (Instructions on the Back)	OMB No. 1205-0371 Expires: 6/30/06 2. DATE RECEIVED (For Agency Use Only)

3. EMPLOYER NAME/ADDRESS:	4. EMPLOYER FEDERAL ID NO. 6. Have you worked for the above employer before? Yes_____ No_____	5. EMPLOYMENT START DATE:: Starting Wage: $_____ per hour POSITION:
7. NAME OF INDIVIDUAL (Last, First, Middle):		8. SOCIAL SECURITY NUMBER:

The above named individual is determined to have the following characteristics for WOTC Target Group Certification:

9. Is your age between 18 - 25? Yes_____ No_____ If YES, indicate your "Date of Birth" below: Date of Birth: _____	10. Is a veteran and a member of a family that received Food Stamps for a period of at least 3 months in the last 15 months. Yes_____ No_____ If YES, also complete Box 17.	11. Is a member of a family that received TANF benefits for any 9 months in the last 18 months. Yes_____ No_____ If YES, also complete Box 17.
12. Is a member of a family that received Food Stamps for the last 8 months. Yes_____ No_____ or for at least a 3-month period within the last 5 months, BUT is no longer receiving them. Yes_____ No_____ If YES to either, also complete Box 17.	13. In the past year has been convicted of a felony or released from prison after a felony conviction. Yes_____ No_____ If YES, complete below: Date of Conviction _____ Date of Release _____ Total income for the 6 months prior to hire date for all family members living in the same household. Total Income: _____ (If no income, enter 0 above) No. of family members living in the same household for the 6 mos., prior to hire date, including yourself: _____	14. Lives and plans to continue living in a federal Empowerment Zone, Enterprise Round II or Renewal Community. Yes _____ No ____ 16. Received Supplemental Security Income (SSI) benefits for any month ending within the last 60 days. Yes_____ No_____ 17. If individual is not a primary recipient of benefits, please provide the following: _____ Name of Primary Recipient _____ City/State of Benefits
15. Is receiving or has received Rehabilitation Services through a State Rehabilitation Services' program or the Veterans' Administration. Yes_____ No_____		

18. Is a "ticket holder" under the Ticket to Work Program Yes _____ No _____	19. The "ticket holder" has an Individual Work Plan (IWP) from an Employment Network (EN). Yes _____ No _____

Section 20 is to be completed by individuals starting to work after December 31, 1997, under the Welfare-to-Work Tax Credit only.

20. Is a member of a family that:

- Has received TANF payments for at least the last 18 consecutive months; Yes ____ No ____ or
- Has received/is receiving TANF payments for any 18 months starting after August 5, 1997; and the earliest 18-month period beginning after August 5, 1997, and ended within the last 2 years; or Yes _____ No ____ or
- Stopped being eligible for TANF payments within the last 2 years because Federal or state law limited the maximum time those payments could be made. Yes _____ No _____

21. SOURCES USED TO DOCUMENT ELIGIBILITY:

Note: I certify that the Information is true and correct to the best of my knowledge. I understand that the information above may be subject to verification. The signature of the party completing this form is required below.

22. SIGNATURE:	23. DATE:

INSTRUCTIONS FOR COMPLETING THE INDIVIDUAL CHARACTERISTICS FORM (ICF), ETA 9061. This form is used together with IRS Form 8850 to help SWAs determine eligibility for the Work Opportunity and Welfare-to-Work Tax Credits. The form may be completed by the applicant, the employer or employer representative/consultant, the SWA/DLA or the Participating Agency and signed by the person or agency filling out this form. This form is required to be used, without modification, by all employers and/or their representatives seeking the WOTC or the WtW tax credit.

Box 1: **Control Number (for agency use only).** The SWA/DLA or participating agency determines the Control Number. It may be a Social Security Number, case number, or other appropriate designation which permits easy filing, identification and retrieval of forms. Enter this number here.

Box 2: **Date (for agency use only).** Enter the month, day, and year when the form is received.

Box 3: **Employer Name/Address.** Enter the name and address including zip code and telephone number of the employer applying for a WOTC or WtWTC Employer Certification.

Box 4: **Employer Federal ID No.** Enter employer's federal taxpayer identification number.

Box 5: **Employment-Start Date/Wage/Position or Title.** Enter the employment start date, the starting hourly wage, that the employee will be paid. If not known, enter an estimated wage. Also, enter the job or position title, under which the individual or prospective employee will be performing for this employer.

Box 6: **Previous Employment for This Employer.** This requires a YES or NO answer. Enter a check mark (✓) in the corresponding blank.

Box 7: **Name of Individual.** Enter full name of individual or prospective employee.

Box 8: **Social Security Number.** Enter individual's social security number here.

Boxes 9 through 20 (Read each box carefully). Enter a check mark (✓) to indicate If your answer is a YES or a NO. Provide additional information where requested for either the WOTC or the WtW tax credit's target group eligibility.

Box 17: **Name and Address.** Enter name and address of individual who is the primary recipient of benefits.

Box 21. **Sources to Document Eligibility.** List or describe the documentary* evidence or sources of collateral contacts that are attached to the ICF form or that will be provided. Indicate in parentheses, next to each document listed, whether it is attached or forthcoming. Some examples are provided below. Employers may also obtain a letter from the agency that administers a relevant program, stating that the employee or a member of his/her household meets one of the eligibility requirements.

Examples of Documentary Evidence or Collateral Contacts:

AGE/BIRTHDATE:
(Required for High-Risk Summer Youth & Food Stamp)
- Birth Certificate
- Driver's License
- School I.D. Card*
- Work Permit
- Federal/State/Local Gov't I.D.*
- Hospital Record of Birth

FAMILY INCOME:
(Required for Ex-felon)
- Pay Stubs
- Employer Contacts
- W-2 Forms
- UI Documents
- Public Assistance Records of No. of Months Benefits Were Received.
- Family Members' Statements
- Parole Officer's Name
- Parole Officer's Statements

SSI RECIPIENT:
- SSI Record or Authorization
- SSI Contact
- Evidence of SSI Issuance

EX-FELON STATUS:
- Parole Officer's Name
- Correction Institution Records
- Court Record, Extracts

TANF (IV-A) RECIPIENT:
- TANF Benefit History
- Signed Statement from Authorized Individual w/ Specific Description of Months Benefits Were Received.
- Case Number Identifier

NUMBER IN FAMILY
- Public Assistance
- Social Services Agencies

VETERANS' STATUS:
- DD-214
- Reserve Unit Contacts
- Discharge Papers*

VOCATIONAL REHABILITATION REFERRAL:
- Voc. Rehab. Agency Contact
- Signed statement from authorized individual w/specific description of months benefits received
- Veterans Administration Records

WW LONG-TERM ASSISTANCE RECIPIENT
- TANF Benefits History
- Signed Statement from authorized individual with specific description of months benefits received
- Case Number Identifier

EMPOWERMENT ZONES/ENTERPRISE/ RENEWAL COMMUNITIES:
- Driver's License
- Work Permit
- Utility Bills
- Signed Statement From Authorized Individual w/ Specific Description
- Lease Document
- Voter Registration Card
- Food Stamp Award Letter
- Social Security Agency Letter
- Library Card**
- Landlord's Statement
- Letter From Social Service Agencies
- School Records
- Medicaid/Medicare Card
- Property Tax Record
- Public Assistance Record
- Rent Receipts
- School I.D. Card**
- W-4
- Selective Service Registration Card

TICKET HOLDER (Ticket to Work Program)
- SWAs must establish applicant's eligibility by calling MAXIMUS to verify if applicant: 1) is a ticket holder and 2) has and IWP from an Employment Network (EN).

NOTE: This list is not an exhaustive list. For more information, contact your WOTC public State Workforce Agency.

*Where any item of documentation such as a Federal I.D. Card does not contain age or birth date, the SWA/DLA must obtain another documentary source to verify the individual's age.

**Where any item of documentary evidence, such as library card does not contain the holder's address, the SWA/DLA must obtains documentary evidence issued in the jurisdiction where the EZ/EC or RC is located showing the holder's address.

Box 18. Is a "ticket holder" under the Ticket to Work Program. This requires a YES or NO answer. Enter a check mark (✓) in the corresponding blank.

Box 19. The "ticket holder" has an Individual Work Plan (IWP) from an Employment Network. This requires a YES or NO answer. Enter a check mark (✓) in the corresponding blank.

Box 22. Signature. If applicant completes this form, he/she must enter signature here. If applicant is a minor, the parent or guardian should sign this box. If form is completed by the employer or his/her representative, enter corresponding signature here. If form was completed by the intake staff of a SWA/DLA or participating agency, enter corresponding signature in this box.

Box 23. Date. Enter the month, day and year when the form was completed.

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 requirements is required to obtain and retain benefits per P.L. 104 184. Public reporting burden for this collection of information is estimated to average .33 minutes per response, including the time for reading instructions, searching existing data sources, gathering and maintaining the data needed; and completing and reviewing the intonation. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the U.S. Department of Labor, U.S. Employment Service, Room C-4514, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371).

(Cut along doted line and keep in your files)

TO THE JOB APPLICANT OR EMPLOYEE:

THE INFORMATION AND THE SUPPORTING DOCUMENTATION YOU HAVE PROVIDED IN COMPLETING THIS FORM —OR IN SOME CASES OTHER INFORMATION THAT COULD VERIFY THE RESPONSES YOU HAVE GIVEN TO THE ITEMS/QUESTIONS IN THIS FORM— WILL BE DISCLOSED BY YOUR EMPLOYER TO THE STATE WORKFORCE AGENCY (SWA) [ENTER CORRESPONDING SWA NAME BELOW:

IN ORDER TO QUALIFY FOR A FEDERAL EMPLOYER TAX CREDIT, 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.

Conditional Certification Work Opportunity and Welfare-to-Work Tax Credits

U. S. Department of Labor

Employment & Training Administration

OMB No. 1205-0371
6/30/06

Expiration Date:

1. INITIATING AGENCY CODE (For Agency Use Only) CODE: _____ _____ Participating Agency ___ SWA/DLA	2. CONTROL NO. (For Agency Use Only) CONTROL NO. _____ ____ Participating Agency ____ SWA/DLA	3. TYPE OF CONDITIONAL CERT. ("✓" One) (For Summer Youth & Ex-Felon Groups ONLY) a. ❑ Original b. ❑ Revalidation
4. FOR EX-FELON TARGET GROUP ONLY.	**a. Conviction/Release Date:** _____ b. Wages: _____ c. No. of Family Members: _____ d. Corrections Institution ID No **:** _____	5. DATE COMPLETED (Mo., Day, Yr.)
6. State Workforce Agency's Name and Address	7. SIGNATURE (Authorized Official)	8. TELEPHONE NO.

PART I. INTRODUCTION

9. NAME OF INDIVIDUAL (Last, First, Middle)		10. SOCIAL SECURITY NO.
11. ADDRESS (Number, Street, City, State, Zip Code)	12. TARGET GROUP CODE ("✓" One) ❑ Ticket Holder (TH) ❑ with Individual Work Plan from EN, or is a ❑ Summer Youth (SY) Enter Code if not TH or SY: _____	13. TARGET GROUP (WtWTC) ❑ Long-Term Family Assistance Recipient Enter Code: _____

14. APPLICANT' SIGNATURE:

NOTE TO EMPLOYER:

15. The above named individual may be eligible for certification under the Work Opportunity and/or Welfare-to-Work Tax Credits. If not employed before the date in the box below (Mo., Day, Yr.), this eligibility determination is subject to review.	In the event you hire this person, you should request the certification necessary for you to claim a Work Opportunity and/or WtWTC. Simply, complete and sign the Employer Declaration below, mail to the SWA or Designated Local Agency together with the PSN-IRS Form 8850, not later than the 21st day after the applicant starts work. The WOTC and/or WtWTC Employer Certification Form will be sent to you, if all statutory requirements have been met.

PART II. EMPLOYER DECLARATION: I, HEREBY, DECLARE that the above named person is or will be employed by:

I, HEREBY, DECLARE that the above named person was or will be employed by:

16. NAME OF FIRM:	17. POSITON/JOB TITLE:	18. EMPLOYMENT-START DATE: (Mo., Day, Yr.)	19. STARTING WAGE: $ per hour
20. EMPLOYER'S NAME AND SIGNATURE			20. DATE

Please send a WOTC ❑ ; WtWTC ❑ certification(s) for this employee. The certification is for the purpose of obtaining benefits of the WOTC, under Sec. 51 and/or the Welfare-to-Work Credit, under Sec. 51A of the Internal Revenue Code. Employers are advised that such credit will cease immediately upon notification of any subsequent invalidation. Employers are further advised that if the certification herein requested is for a member of the SUMMER YOUTH target group, the tax credit for which he/she may be eligible is subject to the limits described at Sec. 51 (d)(7) of the Internal Revenue Code.

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.

CONDITIONAL CERTIFICATION (CC) ETA 9062 FORM. When a SWA/DLA or Participating Agency (PA) determines that a job-ready applicant is, tentatively, ELIGIBLE as a member of a target group for the WOTC and/or WtWTC, it shall use this required form, without modification, to show that an eligibility determination was made for this person. **Note.** The CC serves as an official record of the pre-certification, alerts prospective employers to the availability of the tax credits if this person is hired, and provides a means for employers to request a WOTC/WtWTC certification for this person.

INSTRUCTIONS FOR COMPLETING THE "CONDITIONAL CERTIFICATION" FORM. (Boxes 1-15 are for participating agency and SWA/DLA use only)

Box 1: **Initiating Agency Code.** If the CC was issued by a participating agency (PA), enter its code. SWAs/DLAs 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/DLA, enter the SWA/DLA code, if available. Indicate with a check mark "✓" if initiating agency is a Participating Agency or SWA/DLA.

Box 2: **Control Number.** Usually the PA determines the control number (CN). However, SWAs/DLAs may, for internal control purposes, develop their own CN system. It may be a Social Security No., case no., or some other appropriate designation, 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/DLA.

Box 3: **Type of Conditional Certification.** This system distinguishes between "Original," if the individual is being processed for the first time, or "Revalidation," if the eligibility process was performed within the previous 12-month period, (e.g. , 45 days for the Ex-Felon and Summer Youth target groups only). Otherwise, the Conditional Certification is counted as "Original." Indicate with a check mark "✓" whether eligibility determination is "Original" or "Revalidation."

Box 4: **For Ex-Felon Target Group Only.** For items a through d, enter the corresponding information. This information will help you in conducting the economically disadvantaged eligibility determination using the most current LLSILs.

Box 5: **Date Completed.** Enter the month, day, year in which the eligibility determination was completed.

Box 6: **SWA/DLA Name and Address.** (If known, enter or stamp the name and address, including zip code, of the SWA/DLA responsible for Certifications requests for the employer indicated in Box 16. Leave blank if SWA/DLA's name and address is unknown.

Box 7: **Signature.** Enter signature of the authorized conditionally-certifying official.

Box 8: **Telephone No.** Enter corresponding SWA/DLA or participating agency area code, telephone number and extension, if available.

PART I. INTRODUCTION:

Box 9: **Name of Individual.** Enter the individual's/applicant's full name (i.e., last name, first name and middle initial).

Box 10: **Social Security Number.** Enter the individual's/applicant social security number.

Box 11: **Address/Telephone No.** Enter the individual's/applicant's home address, including apartment number and zip code. After address, enter individual's/applicant's telephone number, including area code.

Box 12: **Target Group Code.** Enter a check mark "✓" to indicate if "Summer Youth, "Ticket Holder (TH)" with an IWP from an Employment Network (EN) or Other." If different from Summer Youth or Ticket Holder, enter code for specific WOTC target group based on client's information and documentation provided.

Box 13: **Group Code.** Enter a check mark "✓" to indicate if "Long-Term Family Assistance Recipient", and enter code for specific WtWTC group based on client's information and documentation provided.

Box 14: **Signature.** Get Individual's/applicant's signature. If a minor, parent or guardian must sign here.

Box 15: **CC Validity Period.** (This box is to be completed by the SWA/DLA or PA). Enter the month/day/year when the CC expires (e.g. 45 days for Ex-Felons & SY)

PART II. EMPLOYER DECLARATION:

Box 16: **Name of Firm.** Enter full name of the employing firm (the firm where the employee will actually work).

Box 17: **Position/Job Title.** Enter the position or job title the employee will hold.

Box 18: Employment-Start Date. Enter the date the employee began or will begin work for the employing firm.

Box 19: Starting Wage. Enter the wage or salary which the employee will be paid. If not known, enter an estimated wage.

Box 20: Employer's Name and Signature. Enter employer's corresponding signature here.

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 requirements for obtaining the tax credit(s) per P.L. 104-188. Public reporting burden for this collection of information is estimated to average .33 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, U.S. Employment Service, Room C-4514, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371)

Employer Certification Work Opportunity and Welfare-to-Work Tax Credits (OPTIONAL)

U. S. Department of Labor
Employment & Training Administration

OMB No. 1205-0371
Expiration Date: 6/30/05

1. NAME AND ADDRESS OF CERTIFYING AGENCY:	2. CONTROL NO. (For Agency Use Only)	3. DATE COMPLETED
	4. TELEPHONE NO.	5. INITIATING AGENCY CODE (For Agency Use Only)

PART A. EMPLOYER

6. NAME AND ADDRESS OF FIRM	7. TELEPHONE NO.	8. EMPLOYER TAX EIN NO.
	9. REPRESENTATIVE'S NAME AND TITLE	

PART B. EMPLOYEE

10. NAME AND ADDRESS OF EMPLOYEE	11. SOCIAL SECURITY NO.	12. EMPLOYMENT START DATE (Mo. Day, Yr.)
	13. TARGETED GROUP CODE: ("✓" those that apply) ❑ Summer Youth (SY) ❑ Ticket Holder (TH) with Individual Work Plan from EN Code if not SY or TH:_____	

14. WELFARE-TO-WORK TAX CREDIT GROUP: ❑ Long-Term Family Assistance Recipient

PART C. CERTIFICATION

I, HEREBY, CERTIFY that the individual named in Part B meets the eligibility criteria of Sec. 51 or Sec. 51A or both of the Internal Revenue Code.

15. NAME OF CERTIFYING OFFICER (Print or Type)	16. SIGNATURE (Certifying Officer)	17. DATE

COMMENTS:

TO EMPLOYERS. Employers are, hereby, informed that they cannot claim both the WOTC and the WtWTCs for the same employee in the same taxable year.

Two-Tier Minimum Employment Period Under the WOTC. Under the provisions of the Taxpayer Relief Act of 1997, employers can claim a 35% WOTC for those target group members who were employed by the employer for at least 120 hours or a 40% credit for individuals performing 400 hours or more of work for the employer, 120 hours in the case of Summer Youth Employees.

Minimum Employment Period Under the Welfare-to-Work Credit. Under the provisions of the Taxpayer Relief Act of 1997 and the IRS Code Secs. 51 and 51A, employers can only claim the Welfare-to-Work Credit for the Long-Term Family Assistance Recipient if he/she was employed by the employer for at least 180 days or completed 400 hours or more of work. **Note.** Whenever a SWA/DLA verifies that an employee qualifies both as a member of a WOTC target group and as a Long-Term Family Assistance Recipient for the WtW Tax Credit, the SWA/DLA should issue an Employer Certification, ETA Form 9063, certifying the employee's DUAL status as member of a WOTC target group and as a Long-Term Family Assistance Recipient.

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

INSTRUCTIONS FOR COMPLETING AND ISSUING THE CERTIFICATION FORM (CF) ETA 9063 TO QUALIFIED EMPLOYERS. Documentary evidence of eligibility, income (for Ex-Felons only) and/or sources of collateral contacts are required to issue a WOTC/WtWTC Certification. Information on the Certification substantiates the employer's claim to a tax credit.

Note: SWAs/DLAs must inform each employer who receives a WOTC/WtWTC or dual Certification of the required *Minimum Employment Period* as stated in the "Comments Box" of the Certification. Enforcement of the requirements is, strictly, an IRS responsibility.

Boxes to be completed on the Certification:

Box 1: **Name and Address.** Identify the SWA/DLA as the sole, authorized, certifying agency and include the appropriate address and zip code.

Box 2. **Control Number.** Enter the control number developed by the SWA/DLA for its own use.

Box 3. **Date Completed.** Enter the month, day and year when the form was completed.

Box 4. **Telephone Number.** Enter area code and telephone number of certifying SWA/DLA.

Box 5. **Initiating Agency Code.** Enter agency code developed by SWA/DLA for its own use.

Box 6. **Name and Address of Firm.** Enter employer's name and address including zip code.

Box 7. **Telephone Number.** Enter area code and telephone number of employer.

Box 8. **Employer Tax EIN Number.** Enter employer's taxpayer identification number as it appears in his/her income tax return.

Box 9. **Representative's Name and Title.** Enter the name and title of the individual or consulting firm authorized by the employer to act on his/her behalf.

Box 10. **Name and Address of Employee.** Enter the employee's full name (i.e., last name, first and initial) and address including zip code and telephone number, if available.

Box 11. **Social Security No.** Enter the employee's social security number.

Box 12. **Employment Start Date.** Enter the month, day and year when the employee began to work for the employing firm.

Box 13. **Targeted Group**. Indicate, with a "✓ mark" if Summer Youth or Ticket Holder with an Individual Work Plan (IWP) from an Employment Network (EN). If not a SY or TH, enter code for other target group(s).

Box 14. **Welfare-to-Work Tax Credit Group.** Indicate, with a "✓ mark" if Long-Term Family Assistance Recipient under the WtWTC.

Box 15. **Certifying Official.** Key in/print full name and title of authorized certifying official.

Box 16. **Signature.** Enter authorized, certifying official's signature.

Box 17. **Date.** Enter month, day and year when the Certification is issued by the certifying official.

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 requirements is mandatory under P.L. 104-188. Public reporting burden for this collection of Information is estimated to average .33 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 the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the U.S. Department of Labor, U.S. Employment Service, Room C-4514, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371).

Work Opportunity and Welfare-to-Work Tax Credits

U. S. Department of Labor
Employment & Training Administration

OMB No. 1205-0371
Expiration Date: 6/30/06

1. NAME OF INDIVIDUAL	**Agency Declaration of Verification Results (OPTIONAL)**	2. SOCIAL SECURITY NO.

3. EMPLOYER NAME AND ADDRESS:

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

4. CERTIFYING AGENCY: (Check one) CC Issued By: _____ Participating Agency _____ SWA	5. DATE CERTIFIED:

6. SOURCES USED TO DOCUMENT ELIGIBILITY:

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

a. ❑ I have reviewed/contacted the source(s) indicated in box 6 above and have confirmed that the certified individual is ELIGIBLE.

b. ❑ I have reviewed/contacted the source(s) indicated in box 6 above 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:

8. NAME AND TITLE OF REVIEWER (Type or Print):	9. SIGNATURE (Certifying Officer)	10. DATE:

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.

Persons are not required to respond to this collection of information unless it displays a valid OMB Control Number. Respondent's 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, U.S. Employment Service, Room C-4514, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371).

Instructions for Completing the Agency Declaration of Verification Results (ADVR), ETA FORM 9065.

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). As long as there is a WOTC appropriation, this requirement continues in force. These provisions apply in full force to the certification process under the WOTC and WtW Tax Credits. Section 261(f)(2) of the Economic Recovery Tax act of 1981 (P. .L. 97-34), as amended, states that:

> "(A) $5,000,000, shall be used to test whether individuals certified as members of targeted groups under section 51 and 51A 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."

Note. Verification activities require testing the validity of all Certifications issued by the SWAs/DLAs, including the Conditional Certifications issued by Participating Agencies (PAs) and other documentation, which results in Certifications. Quality reviews and audits are both parts of the certification process. A General Accounting Office (GAO) report recommended that verification activities be done by "other than the person who originally processed..." the Individual Characteristics or the Conditional Certification forms.

DEFINITIONS:

1. **Quality Reviews** - the reviews conducted at specific points in the eligibility determination/certification process, of forms and other documentation, including the Certification itself to ensure that the required information is complete, consistent and accurately recorded.
2. **Audit** - the post-issuance examination of a random sample of Certifications and supporting documentation to verify the validity of the Certifications issued.

INSTRUCTIONS FOR COMPLETING THE AGENCY DECLARATION OF VERIFICATION RESULTS (ADVR) FORM.

Box 1. **Name of Individual.** Enter the full name (last, first and middle initial) of the certified target group member/employee.
Box 2. **Social Security No. Enter the employee's social security number.**
Box 3. **Employer Name and Address.** Enter employer's name and address including zip code and telephone number.
Box 4. **Certifying Agency.** Enter name of SWA/DLA issuing the Certification. Indicate with a check mark "✓" whether the CC was issued by a Participating Agency or a SWA.
Box **5.** **Date Certified.** Enter month, day and year when the Certification was issued.
Box 6. **Documentary Sources.** List and/or describe the documentary evidence or sources of collateral contacts that are attached to the Certification request (IRS 8850) and/or Individual Characteristics Form.
Box7. **Audit Sample Results.** Indicate with a check mark "✓" if individual is "eligible," "ineligible" or eligibility cannot be determined and follow the instructions below.

a. If review of documentation reveals that the Certified individual is eligible, enter a check mark"✓."
b. If review of documentation reveals that the Certified individual is ineligible, explain why, and for Conditional Certifications (CCs) prepare and send:

> Notification of Invalidation (NOI) - to the applicant, the SWA/DLA , PA staff; and employer/consultant. The NOI notifies the employer/consultant to whom applicant was referred that the CC is invalid because of missing or incorrect information/items and that without such information no Certification can be issued.
>
> **Notice of Revocation (NOR)** - prepare and send to employer/consultant an NOR explaining the reasons for revocation and send a copy to the Regional Office and IRS in your state since employer eligibility for the tax credit does not cease until the date that the employer is, officially, notified in writing that the Certification has been invalidated; thereby, revoked.

c. If review of documentation reveals that the SWA/DLA has not been able to establish eligibility indicate and explain the reasons.

Box 8. **Name and Title of Reviewer**. Enter full name and title of authorized staff conducting audit review.
Box 9. **Signature**. Enter signature of authorized reviewer conducting audit.
Box 10. **Date**. Enter month, day and year when audit was conducted.

Conditional Certifications Issued
Work Opportunity & Welfare-to-Work Tax Credits
Summary Worksheet (For SWA Internal Use Only)

U.S. Department of Labor
Employment and Training Administration

State	Quarter Ending	Control No. (For Agency use only)	OMB No. 1205-0371 Expires: 6/30/05

I. By Issuing Agency	No. Conditional Certifications Issued			II. By WOTC or WtWTC Target Group	No. Conditional Certifications Issued			
	WOTC	WtW	Duals		WOTC	WtW	Duals	
1. Employment Service Offices				13. IV -A Recipient				
2. One-Stop Career Centers				14. Veteran				
3. WIA LWIAs, Partner Agencies, and Tmg Providers				15. Ex-Felon				
				16. High-Risk Youth				
5. Voc Rehab Agencies				17. Vocational Rehabilitation Referral				
6. Veteran Affairs Offices				17.a. Ticket Holders				
7. Welfare Offices				18. Summer Youth				
8. Social Security District Offices				19. Food Stamp Recipient				
9. All Other PAs				20. SSI Recipient				
10. Employment Networks				21. Long-Term IV-A Recipient (WtWTC)				
11. TOTAL (for quarter)				22. TOTAL (for quarter)				
12. TOTAL (year-to-date)				23. TOTAL (year-to-date)				

24. Name and Title of Responsible Official (type or print):	25. Signature:	26. Date Signed:

Instructions for Preparing ETA Form 9057 – *Summary Worksheet* (For SWA Internal Use Only)

ETA Form 9057 - Conditional Certifications Summary Worksheet by Tax Credit: Work Opportunity and Welfare-to-Work Tax Credit and PA is designed to summarize the number of Conditional Certifications (ETA Form 9062s) issued during each quarter by the SWAs/DLAs and Participating Agencies (PAs). The summary worksheet should be prepared using data collected from ETA Form 9062.

This summary worksheet helps the SWAs in collecting quarterly data on conditional certifications by each tax credit. Further, because some individuals may be eligible for both tax credits, and because such individuals must be issued dual certifications, all data collected on conditional certifications must be reported by dual certification, as well as by WOTC and WtW tax credit.

The *Summary Worksheet* is divided into two sections. The first section, entitled "I. By Issuing Agency" collects the number of WOTC conditional certifications (CCs), the number of WtWTC CCs, and the number of dual (WOTC/ WtWTC) CCs issued by the SWAs/DLAs and all participating agencies (boxes 1-10).

Where no CCs have been issued, please enter "0"

The second section, entitled "II. By WOTC Target or Long-Term IV-A Recipient Group," collects the same information – the number of WOTC CCs, the number of WtWTC CCs, and the number of dual (WOTC/WtW) CCs, by WOTC and WtWTC target groups (boxes 13-21).

Where no CCs have been issued, please enter "0."

The quarterly and year-to-date (cumulative) totals in Section I (boxes 11-12, respectively) should equal the quarterly and year-to-date (cumulative) totals in Section II (boxes 22-23, respectively).

Finally, the WOTC responsible official should enter/type his/her name in box 24 and affix his/her signature in box 25. Then enter the date the summary worksheet was prepared in box 26.

NOTE: This form no longer collects information on conditional certifications by type, i.e., by whether they are "original" or "revalidated" (Box 3 of ETA 9062). Therefore, counts of CCs in boxes 1-10 and 13-21 should not distinguish between original and revalidated CCs. For example, if in the first quarter of fiscal 2005, an agency issued 70 original and 30 revalidated CCs, that agency issued 100 CCs. Note also that this form no longer reports invalidations of conditional certifications.

Persons are not required to respond to this collection of information unless it displays a currently valid OM B control number. Respondents' obligation to reply to these reporting requirements Is mandatory (P.L. 104-188). Public reporting burden for this collection of information 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 burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to the U.S. Department of Labor. U.S. Employment Service, Room C-4514, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371).

Verification Results
Work Opportunity and
Welfare-to-Work Tax Credits

U. S. Department of Labor
Employment and Training Administration

Audit Summary Worksheet (For SWA Internal Use Only)

State: Quarter Ending: OMB No. 1205-0371 Expiration Date: 6/30/05

A. CERTIFICATIONS ISSUED

1. **Universe Size** .....
2. **Sample Size** .....
3. **Number Invalid** .....
4. **Percent Invalid (Complete Lines No. 5 & 6 ONLY if the entry for Line No. 4 is 5 percent or greater.)**
5. **Number Invalid - 2nd Sample** .....
6. **Percent Invalid - 2nd Sample** .....

B. ECONOMIC DETERMINATIONS (Ex-Felon ONLY)

7. **Universe Size** .....
8. **Sample Size** .....
9. **Number Invalid** .....
10. **Percent Invalid (Complete Lines No. 11 & 12 ONLY if the entry for Line No. 10 is 5 percent or greater.)**
11. **Percent Invalid - 2nd Sample** .....
12. **Number Invalid - 2nd Sample** .....

Comments:

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 this requirement is mandatory (P.L. 104-188). Public reporting burden for this collection of information 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 burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to the U.S. Department of Labor. U.S. Employment Service, Room C-4514, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371).

13. Name and Title of Responsible Official: **14. Signature:** **15. Date Signed:**

Instructions for Preparing and Completing ETA 9059 – *Audit Summary Worksheet*

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). As long as there is a WOTC appropriation, this requirement continues in force. These provisions apply in full force to the certification process under the WOTC and WtW Tax Credits. Section 261(f)(2) of the Economic Recovery Tax Act of 1981 (P. L. 97-34), as amended, states:

> "(A) $5,000,000, shall be used to test whether individuals certified as members of targeted groups under section 51 and 51A 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."

Note. Verification activities require testing the validity of all the certifications issued by the State Workforce Agencies (SWAs), including the Conditional Certifications c and other documentation, which result in a Certification. Quality Reviews and Audits are both parts of the verification activities. A General Accounting Office (GAO) report recommended that verifications activities be done by "...other than the person who originally processed," the ICF or Conditional Certification.

ETA Form 9069 was designed as a worksheet for states to use in obtaining the results of the quarterly audit of a randomly chosen sample (See Table - Sample Sizes, Chapter VII-23 in the Handbook) of all of the certifications issued for that quarter as described in this chapter. Pursuant to P.L. 106-34, as of October 1, 1997, the universe of certifications to be audited includes all Welfare-to-Work and dual (WOTC/WtW) certifications as well as all individual WOTC certifications issued for the reporting quarter.

(1) **Line 1 - Universe Size.** Enter the total number of Certifications issued during the reporting period. This number should be the same as the total number of certifications reported in Part I., Certification Actions (System Outputs), Column D of ETA Form 9058 for the same quarter.

(2) **Line 2 - Sample Size. Enter the number of Certifications in the audit sample for which verification data was acquired for the audits. This number must equal or exceed the appropriate number shown in the table on sample size in Chapter VII in the Handbook.**

(3) **Line 3 - Number Invalid.** Enter the number of certifications in the sample which, after verification, were determined to be invalid.

(4) **Line 4 - Percent Invalid.** Calculate and enter the percentage of the sample determined to be invalid using the following formula:

$$\frac{\text{Number of Invalidations}}{\text{Sample Size}} \times 100$$

(5) **Line 5 – Number Invalid (Second Sample) and Line 6 - Percent Invalid**. (See note below)

Note: If the percentage is less than 5 percent, do not complete lines 5 and 6. If the percentage on Line 4 is 5 percent or more, a second sample equal in size to the first must be drawn and verified in the same manner. The Number Invalid on Line 5 and Percent Invalid On Line 6 from the second sample shall be entered in Lines 5 and 6. If the Percent Invalid in the second sample is 5 percent or more, corrective action shall be initiated according to the instructions in Chapter VII of the Handbook.

(6) **Lines 7-12** must be completed to perform a separate quarterly verification for economic determinations. (Ex-Felon only)

(7) **Lines 7 - Universe Size.** Enter the total number of Certifications issued for the Ex-Felon target group during the reporting period. This number should be the same as the total number of certifications reported in Part II, Sec. (1), Line 3, of ETA Form 9058 for the same quarter.

(8) **Line 8 - Sample Size.** Enter the total number of certifications in the audit sample for which verification data was acquired for the audits. This number must equal or exceed the appropriate number shown in the table (p. VII-4) on sample size in this Handbook.

(9) **Line 9 - Number Invalid.** Enter the number of certifications in the sample which, after verification, were determined to be invalid.

(10) Line 10 - Percent Invalid. Calculate and enter the percentage of the sample determined to be **invalid using the formula provided above. If this percentage is less than 5 percent, do not complete Lines 11 and 12. If the percentage of Line 10 is 5 percent or more, a second sample, equal in size to the first must be drawn and verified in the same manner.**

Note: If the Percent Invalid in the second sample is 5 percent or more, corrective action shall be initiated according to instructions in Chapter VII of the Handbook.

(11) **Lines 11 & 12 - Percent Invalid & Number Invalid.** Enter corresponding number from the second sample.

(13) Line 13 - Name and Title of Responsible Official; Signature and Date Signed. Print or type complete name of official reporting the verification results; Signature, Sign your name legibly; Date Signed. Enter the date (month, day year) when worksheet was completed and signed.

APPENDIX V.

MISCELLANEOUS

VERSION EN ESPAÑOL

Para Poner en Pizarrón o Area Accesible y Visible Para Todos

(Para Uso Oficial, Solomente Se Puede Usar la Versión en Inglés de "IRS Form 8850")

Form **8850** (Rev. October 2002) Department of the Treasury Internal Revenue Service	**Pre-Screening Notice and Certification Request for the Work Opportunity and Welfare-to-Work Tax Credits** ➢ Para ser completada solamente por individuos que comienzan a trabajar despues del 30 de septiembre de 1997.	OMB No. 1205-0371

Solicitante de Trabajo: Llena los siguientes blancos y marca con una (X) los encasillados que apliquen. Llena sólo este lado.

Su Nombre _____ Número de Seguro Social _____

Dirección de la Calle Donde Usted Vive _____

Pueblo/Ciudad y Código Postal _____

Número de su Teléfono _( )_____

Si Usted Tiene Menos de 25 Años Escriba Su Fecha de Nacimiento Aquí (mes,dia, año) ____/____/____

Work Opportunity Tax Credit

1 ☐ Marque aqui si Usted recibió Certificación Condicional de la agencia de empleo estatal o de una agencia local.

2 ☐ Marque aqui si una de las siguientes situaciones aplican a Usted.

- Soy miembro de una familia que ha recibido "Ayuda Provisional a Familias Necesitadas" (TANF) o beneficios de un programa sucesor durante cualquier periodo de 9 meses en los últimos 18 meses.
- Soy veterano y miembro de una familia que recibió Cupones de Alimentos por lo menos durante un periodo de 3-meses dentro de los últimos 15 meses.
- Fuí referido aquí por una Agencia de Rehabilitación Vocacional, la Administración de Asuntos de Veteranos o por "Employment Networks."
- Tengo por lo menos 18 años y no más de 24 y soy miembro de una familia que:

  a. recibió Cupones de Alimentos durante los últimos 6 meses, o
  b. recibió Cupones de Alimentos por lo menos durante 3 de los últimos 5 meses, **PERO** ya **NO** soy elegible.

- Durante el año pasado, fui convicto por una felonía/delito o salí libre de la cárcel. **Y** durante los últimos 6 meses, he sido miembro de una familia de bajos ingresos.
- Recibí beneficios de "Ingreso por Seguro Suplemental" (SSI) durante cualquier mes en los últimos 60 días.

Welfare-to-Work Credit (Credito de "Asistencia Pública-al-Trabajo") Aplica a individuos que comenzaron a trabajar después del 31 de diciembre de 1997.

3 ☐ Marque aquí si Usted recibió un Certificado Condicional de la agencia de empleo estatal o de una agencia local para el Crédito Contributivo de "Asistencia Pública-al-Trabajo (WtWTC)."

4 ☐ Marque aquí si Usted es un miembro de una familia que:

- recibió beneficios de "Ayuda Provisional a Familias Necesitadas" (TANF) por los menos durante los últimos 18 meses consecutivos, o
- comenzó a recibir beneficios de "Ayuda Provisional a Familias Necesitadas" (TANF) durante cualquier periodo de 18 meses después del 5 de agosto de 1997, o
- Dejó de ser elegible para recibir beneficios de "Ayuda Provisional a Familias Necesitadas" (TANF) después del 5 de agosto de 1997 porque una ley Federal o estatal limitó el periodo máximo para Ud. recibir dichos beneficios.

A Todos los Solicitantes:

Bajo penalidad de perjurio, declaro que ofrecí esta información al patrono en o antes del día en que se me ofreció empleo, y es verdadera, correcta y completa.

Firma del Solicitante ➢ Fecha: / /

Para Uso Para el Patrono Solamente

Nombre del Patrono_____ No. de Teléfono (____)_____ EIN _____

Dirección

_____

Pueblo/Ciudad, Estado y Código Postal

_____

Nombre del Representate Si Distinto al del Patrono_____ No. de Teléfono (___)_____

Dirección_____

Pueblo/Ciudad, Estado y Código Postal _____

Si de acuerdo a la edad y dirección del individuo, Ud. cree que este individuo es miembro del grupo 4 o 6 (según se describe en la sección de definiciones bajo **"Members of Targeted Groups"** en las instrucciones en Inglés para llenar esta forma) llene el blanco con el número que corresponda al grupo a que pretenece este individuo..... ➢ _____

FECHA EN QUE EL SOLICITANTE: Fue Entrevistado: _____ Se le Ofreció Trabajo:_____ Se Contrató_____ Comenzó a Trabajar _____

Bajo penalidad de perjurio, declaro que llené esta forma en o antes del día en que le ofrecí empleo a este individuo y que la información aquí suministrada es verdadera, correcta, y completa. De acuerdo con la información sumistrada por el individuo, creo que es miembro de uno de los distintos grupos bajo el programa WOTC o miembro del grupo: "Long-Term Family Assistance Recipient" bajo el "Crédito Contributivo de Asistencia Pública al Trabajo" conocido como Welfare-to-Work Tax Credit.

Firma del Patrono ➢ **Título** **Fecha:** / /

❖❖❖❖

Nota: Para informacion sobre *"Privacy Act and Paperwork Reduction Act Notice"* e instrucciones en Inglés sobre como llenar esta forma, lea: *"Instructions for IRS Form 8850, (Rev. October 2002)"* y la información en la página 2 de la versión en Inglés de esta forma.

Individual Characteristics Form
Work Opportunity and Welfare-to-Work Tax Credits

U.S. Department of Labor
Employment and Training Administration
U.S. Employment Service

SPANISH VERSION

1. NO. DE CONTROL (Para Uso de la Agencia Solamente)	**Información Individual**	OMB Control No.: 1205-0371 Expires: June 30, 2006 2. FECHA EN QUE EL SWA RECIBIO ESTA FORMA: (Para Uso de la Agencia Solamente)
3. NOMBRE/DIRECCION PATRONO:	4. NUMERO "ID" DEL PATRONO: 6. Ha trabajado anteriormente para este patrono? Si ____ No _____Fecha:____	5. FECHA EN QUE COMENZO A TRABAJAR: _____ Salario: $ _____ por hora OCUPACION: _____
7. SU NOMBRE (Apellido, Nombre, Inicial)		8. NUMERO DE SEGURO SOCIAL:

Se ha determinado que este individuo posee los siguientes requisitios para Certificacion dentro de los grupos bajo el programa WOTC.

9. Edad entre 16 - 25? Si ____ No____ **Si contesta "Si" indique "Fecha de Nacimiento"** Fecha de Nacimiento: _____	10. Soy veterano y miembro de una familia que recibio **Cupones de Alimentos** por un periodo de 3 meses en los ultimos 15 meses. Si ____ No ____ **Si contesta "Si" complete encasillado 17.**	11. Soy miembro de una familia que recibio **beneficios AFDC (TANF)** durante 9 meses en los ultimos 18 meses. Si ____ No ____ **Si contesta "Si" complete encasillado no. 17.**
12. Soy miembro de una familia que recibio **Cupones de Alimentos** durante los ultimos 6 meses. Si _____ No _____ **o** Por lo menos durante un periodo de 3 meses en los ultimos 5 meses, PERO ya no los recibo. Si _____ No_____ **Si contesta "Si" complete encasillado no. 17.**	13. En el pasado año he sido **convicto** for un delito o **sali libre** de la prision despues de ser convicto por un delito. Si ____ No____ **Si contesto "Si", complete lo siguiente:** Fecha de Conviccion _____ Fecha Libertad _____	14. Vivo y pienso continuar viviendo en una zona o comunidad Federal clasificada como **"Empowerment Zone/Enterprise o Renewal Community."** Si _____ No _____ **Nota: No aplica a Puerto Rico e Islas Virgenes.**
15. Estoy recibiendo o he recibido **Servicios de Rehabilitacion** atraves de una agencia estatal de Servicios de Rehabilitacion Vocacional, de la Administracion de Veteranos o bajo un a agencia dentro de un "Employment Network." Si _____ No ____	Ingreso Total durante los ultimos **6 meses** por **todos** los familiares viviendo en la misma casa. Ingreso Total: _____ **(Si no tuvo ingresos, escriba 0 arriba)** No. de familiares viviendo en la misma casa durante los ultimos 6 meses, incluyendolo a Ud: _____	16. Recibi beneficios de **"Supplemental Security Income (SSI)"** durante cualquier mes en los ultimos 60 dias. Si _____ No_____ 17. Si Usted no es el principal beneficiariode estos servicios/ayuda Federal, por favor indique la siguiente informacion: _____ **Nombre del Beneficiario Principal** _____ **Ciudad Donde Recibe Beneficios**

Para ser completada por individuos que comenzaron a trabajar despues del 31 de diciembre de 1997, bajo el "Welfare-to-Work Tax Credit" solamente.

18. Soy miembro de una familia que:

- He recibido pagos/beneficios de TANF durante los ultimos 18 meses consecutivos; **Si ___ No ___ o**
- He recibido/estoy recibiendo pagos/beneficios de TANF durante 18 meses comenzando despues de Agosto 5, 1997; **Si ___ No ___ o**
- Deje de ser elegible para recibir pagos/beneficios de TANF despues de Aug. 5, 1997, debido a una ley Federal o estatal que limito el tiempo maximo para recibir esta ayuda. **Si ___ No ___**

19. DOCUMENTOS PARA ESTABLECER ELEGIBILIDAD:

20. Soy "portador de boleto" (o Ticket Holder) bajo el programa "Ticket to Work." Si _____ No _____	21. Como "portador de boleto" (o Ticket Holder) tengo un Plan de Trabajo desarrollado bajo un "Employment Network." Si _____ No _____

Note: Certifico que esta informacion es correcta. Entiendo que dicha informacion esta sujeta a ser verificada. **La persona que completo este cuestionario/forma debe firmar su nombre en el encasillado no. 22 y fechar esta forma en el encasillado no. 23.**

22. FIRMA:	23. FECHA:

MENSAJE PARA EMPLEADOS O PERSONAS EN BUSCA DE TRABAJO:

La informacion y documentos/papeles que nos has facilitado al llenar esta forma para poder establecer/verificar que has recibido beneficios que te hacen elegible para uno o varios de los 8 distintos grupos bajo el programa WOTC y/o el grupo bajo el Credito Contributivo WtW sera sometida a la Oficina de Empleo (escriba aqui nombre de esta oficina y pueblo o ciudad donde se encuentra)

_____

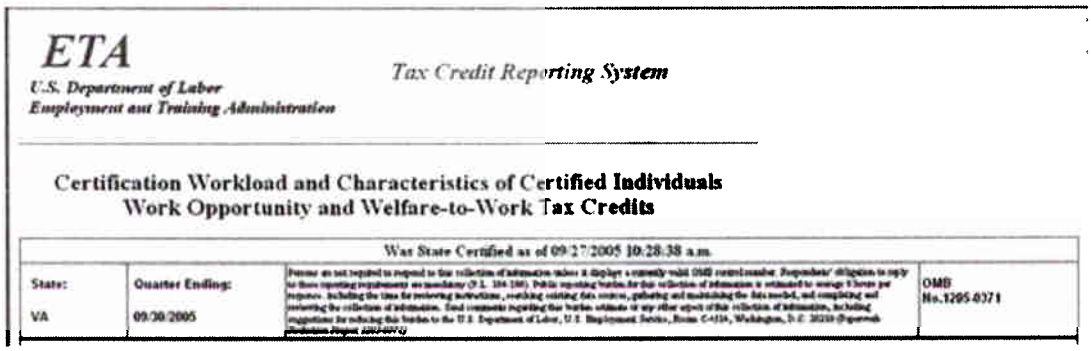
_____

_____

para que el patrono que te de trabajo pueda reclamar un credito contributivo sobre el salario que te pague durante tu primer año de empleo. El facilitar informacion sobre beneficios que recibes o has recibido (por ejemplo: de asistencia publica, rehabilitacion vocacional, ect.), es voluntario. Si la informacion que has sometido es acerca de un miembro de tu familia debes facilitarle una copia de esta notificacion. Muchas gracias.

WORK OPPORTUNITY AND WELFARE-TO-WORK TAX CREDITS REPORTING SYSTEM

USER MANUAL



ETA
U.S. Department of Labor
Employment and Training Administration

Tax Credit Reporting System

Certification Workload and Characteristics of Certified Individuals
Work Opportunity and Welfare-to-Work Tax Credits

Was State Certified as of 09/27/2005 10:28:38 a.m.			
State: VA	Quarter Ending: 09/30/2005	Persons are not required to respond to the collection of information unless it displays a currently valid OMB control number. Respondents' obligation to reply to these reporting requirements is mandatory (5 U. 104-188). Public reporting burden for this collection of information is estimated to average 3 hours 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 or any other aspect of this collection of information, including suggestions for reducing this burden to the U.S. Department of Labor, U.S. Employment Service, Room C-4324, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371)	OMB No.1205-0371

ETA
U.S. Department of Labor
Employment and Training Administration

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Accessing WOTC/WtW Tax Credits Reports

Follow the steps below to access the **ETA WOTC/WtW Tax Credits Reports.**

1. Open your Web browser and type the following address in the URL location field at the top of the window: **http://www.etareports.doleta.gov** (Figure 1).

Figure 1. Web Browser – Location Field Displayed

2. Press **Enter.** The **ETA Grantee Reporting System Login** window is displayed (shown in Figure 2).

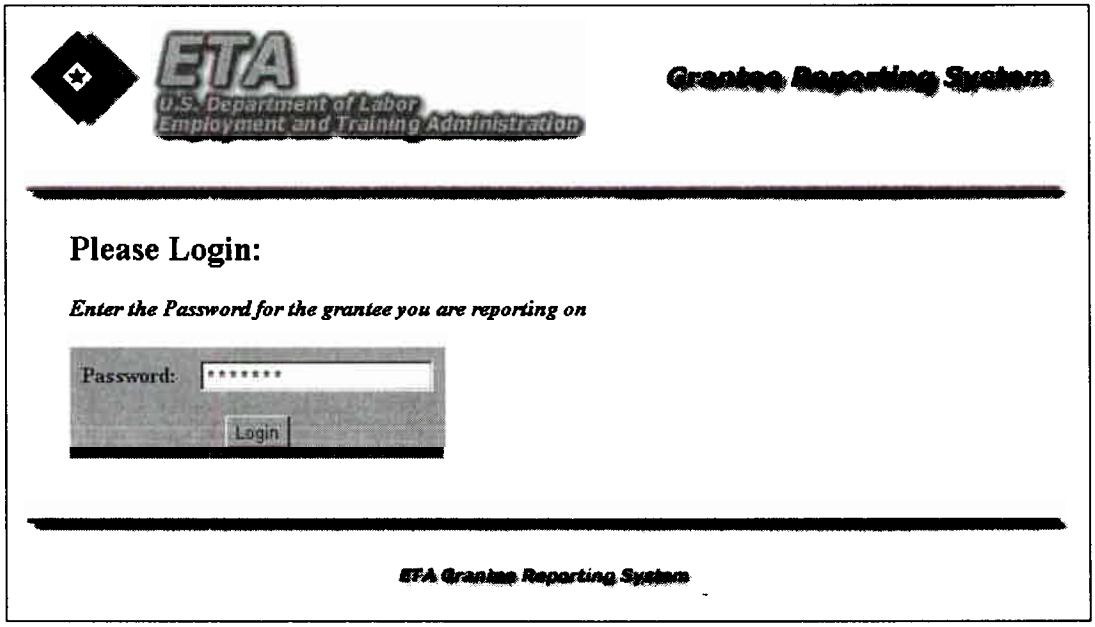


Figure 2. Grantee Reporting System Login

3. Type the Password, and click **Login**. The **Select Fiscal Year** window is displayed (Figure 3).

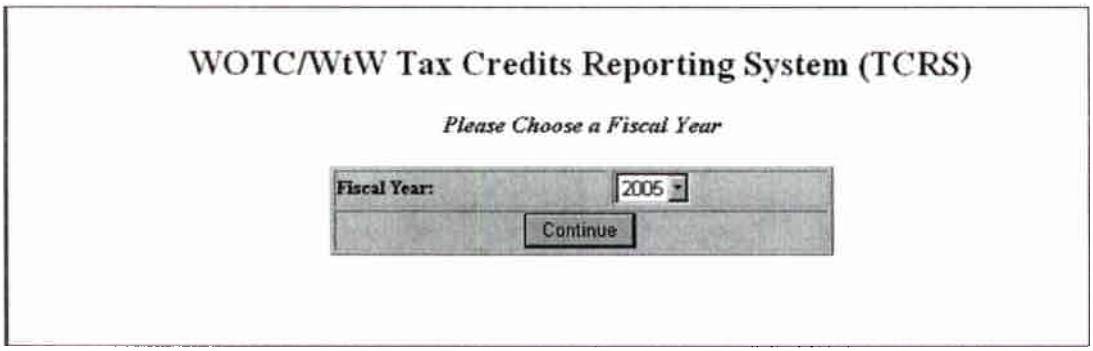


Figure 3. Choose Fiscal Year window

4. Select a fiscal year from the drop-down list. The **Choose Quarter End Date** window is displayed (Figure 4).

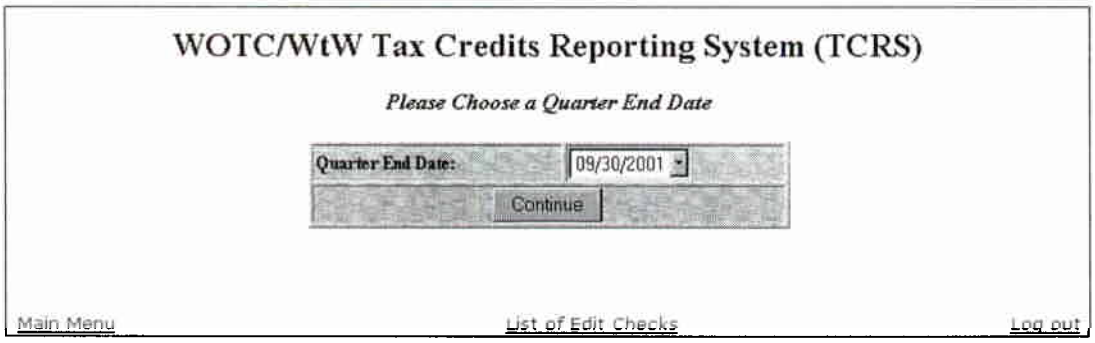


Figure 4. Choose Quarter End Date window

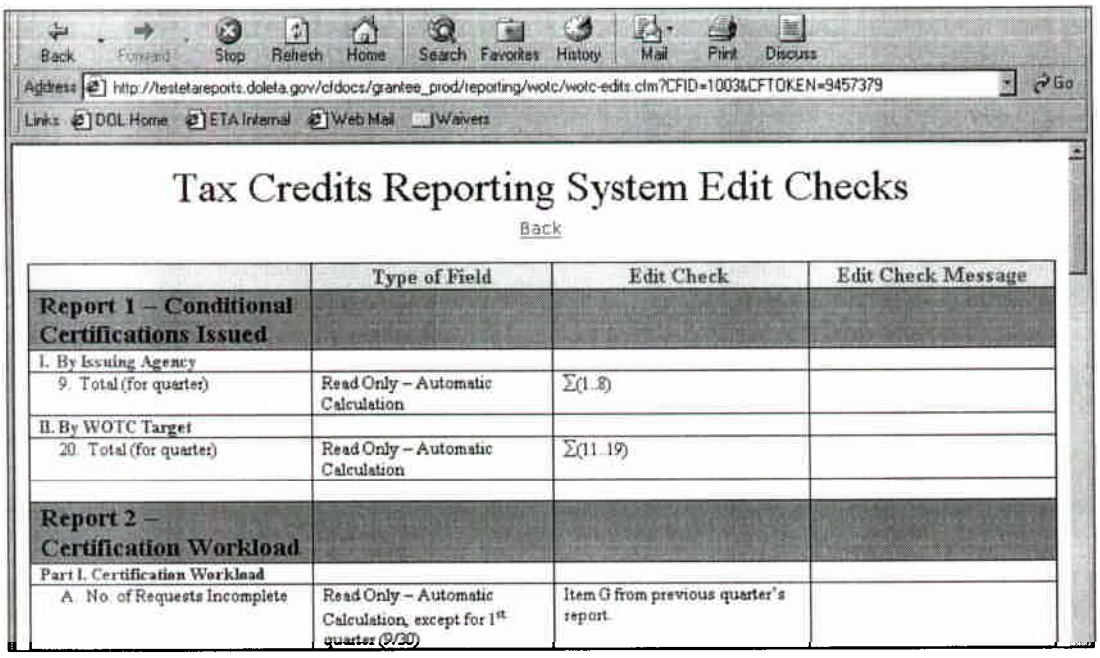
5. Select a quarter-end date from the drop-down list and click **Continue**. The "Certification Workload and Characteristics of Certified Individuals Work Opportunity and Welfare-to-Work Tax Credits" page will appear.

Accessing/Reviewing the Edit Checks List for WOTC/WtWTC

Follow the steps below to access and review the **Tax Credits Reporting System Edit Checks** list. This is a list of fields that have unique edit checks (standard edits plus additional edits). The list is provided as a user aid, to determine the formula that the system uses to calculate a particular field, or to see which fields are automatically calculated by the system.

1. Click **List of Edit Checks** from any window in the WOTC/WtWTC system. The **Tax Credits Reporting System Edit Checks** list is displayed (Figure 5).
2. The edit checks are arranged according to the report name and then the report sections. It provides the following information for each field in the list: "Type of Field," "Edit Check," and "Edit Check Message."
3. To print a list of the edit checks, click the **Print** icon on the browser menu bar. A complete copy of the list is attached to this document in the Appendix.

4. To return to the previous window, click **Back** at the top of the window, under the title.



	Type of Field	Edit Check	Edit Check Message
Report 1 – Conditional Certifications Issued			
I. By Issuing Agency			
9. Total (for quarter)	Read Only – Automatic Calculation	Σ(1..8)	
II. By WOTC Target			
20. Total (for quarter)	Read Only – Automatic Calculation	Σ(11..19)	
Report 2 – Certification Workload			
Part I. Certification Workload			
A. No. of Requests Incomplete	Read Only – Automatic Calculation, except for 1st quarter (0/30)	Item G from previous quarter's report.	

Figure 5. Part of WOTC/WtWTC Edit Check List

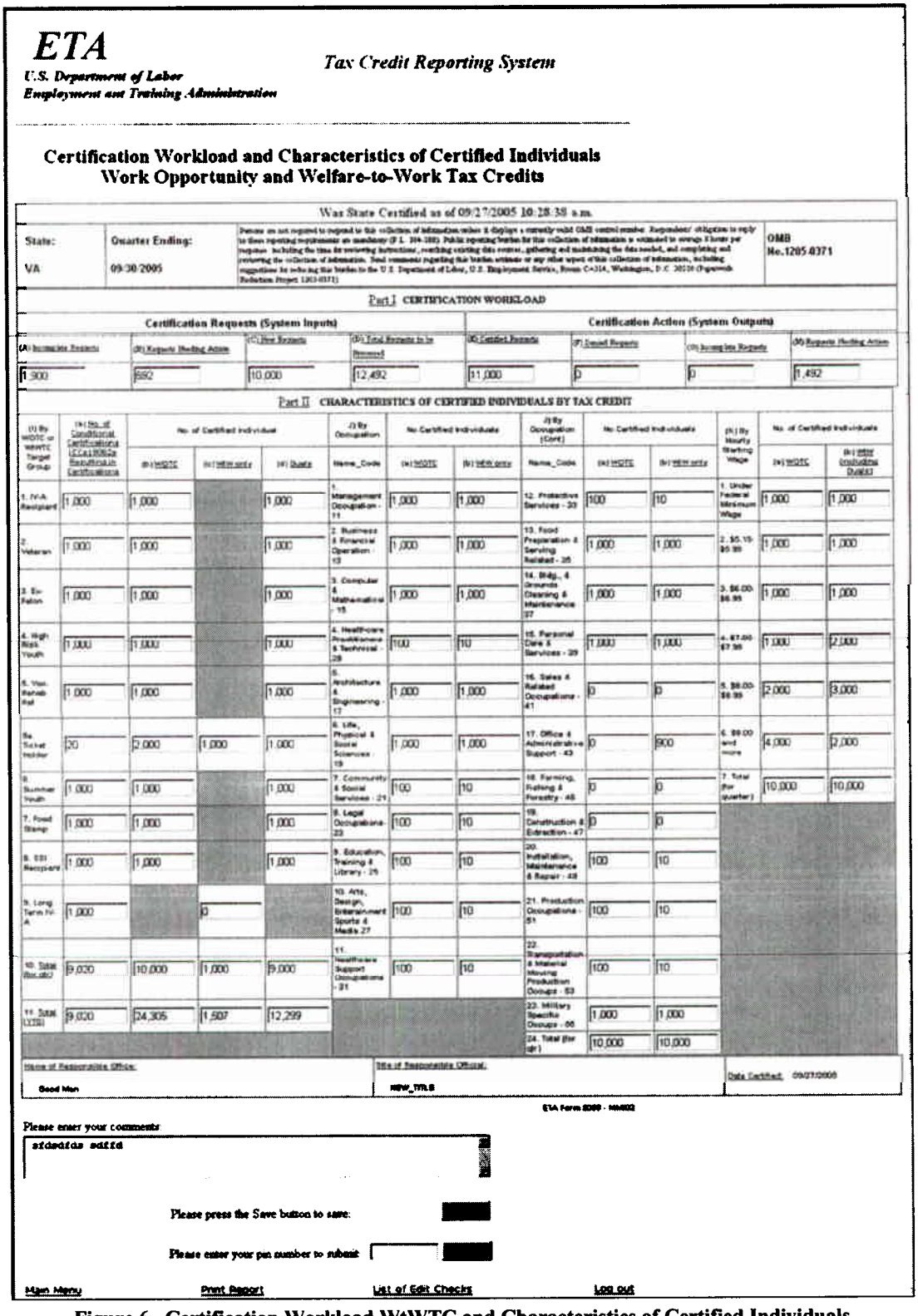
For a complete list of edit checks, see Appendix A.

Certifications, Workload and Characteristics of Certified Individuals

Follow the steps below to access the **Certification Workload and Characteristics of Certified Individuals** program. The data can be saved without a PIN or saved and submitted with a PIN. Detailed instructions for each individual field are provided online. Also, a copy of the report can be printed for your records.

1. Enter the report data in the appropriate fields. Only numeric values may be entered; no decimals or negative numbers are allowed (e.g., 4.5 or -25). The numbers are automatically formatted by the system (e.g., commas are system-generated). The maximum number of digits that can be entered is 8. If there is no data for a field, a zero must be entered. Press the **Tab** key to move from field to field. *Total* fields are cumulative and system-generated; you cannot enter data to these fields. The **Name and Title of Responsible Official** fields and the **Date Certified** field are also system-generated, based on user log-in information. These fields cannot be modified.

   The online report form is shown in figure 6. Detailed field instructions can be viewed online by clicking any underlined field title (e.g., "Total for Quarter"). To return to the form from the online instructions, click the underlined title within the instructions.



ETA

U.S. Department of Labor
Employment and Training Administration

Tax Credit Reporting System

Certification Workload and Characteristics of Certified Individuals
Work Opportunity and Welfare-to-Work Tax Credits

Was State Certified as of 09/27/2005 10:28:38 a.m.

State:	Quarter Ending:		OMB No.1205-0371
VA	09/30/2005	[illegible]	

Part I CERTIFICATION WORKLOAD

Certification Requests (System Inputs)				Certification Action (System Outputs)			
(A) Incomplete Requests	(B) Requests Needing Action	(C) New Requests	(D) Total Requests to be Processed	(E) Certified Requests	(F) Denied Requests	(G) Incomplete Requests	(H) Requests Needing Action
1,900	692	10,000	12,492	11,000	0	0	1,492

Part II CHARACTERISTICS OF CERTIFIED INDIVIDUALS BY TAX CREDIT

(I) By WOTC or WtWTC Target Group	(a) No. of Conditional Certifications (CCs) WOTCs Requiring/In Certifications	No. of Certified Individual (b) WOTC	(c) WtW only	(d) Quals	(J) By Occupation Name_Code	No. Certified Individuals (a) WOTC	(b) WtW only	(J) By Occupation (Cont) Name_Code	No. Certified Individuals (a) WOTC	(b) WtW only	(K) By Hourly Starting Wage	No. of Certified Individuals (a) WOTC	(b) WtW (including Quals)
1. IV-A Recipient	1,000	1,000		1,000	1. Management Occupation - 11	1,000	1,000	12. Protective Services - 33	100	10	1. Under Federal Minimum Wage	1,000	1,000
2. Veteran	1,000	1,000		1,000	2. Business & Financial Operation - 13	1,000	1,000	13. Food Preparation & Serving Related - 35	1,000	1,000	2. $5.15-$5.99	1,000	1,000
3. Ex-Felon	1,000	1,000		1,000	3. Computer & Mathematical - 15	1,000	1,000	14. Bldg., & Grounds Cleaning & Maintenance 37	1,000	1,000	3. $6.00-$6.99	1,000	1,000
4. High Risk Youth	1,000	1,000		1,000	4. Healthcare Practitioners & Technical - 29	100	10	15. Personal Care & Services - 39	1,000	1,000	4. $7.00-$7.99	1,000	2,000
5. Voc. Rehab Ref	1,000	1,000		1,000	5. Architecture & Engineering - 17	1,000	1,000	16. Sales & Related Occupations - 41	0	0	5. $8.00-$8.99	2,000	3,000
6a. Ticket Holder	20	2,000	1,000	1,000	6. Life, Physical & Social Sciences - 19	1,000	1,000	17. Office & Administrative Support - 43	0	900	6. $9.00 and more	4,000	2,000
6. Summer Youth	1,000	1,000		1,000	7. Community & Social Services - 21	100	10	18. Farming, Fishing & Forestry - 45	0	0	7. Total (for quarter)	10,000	10,000
7. Food Stamp	1,000	1,000		1,000	8. Legal Occupations - 23	100	10	19. Construction & Extraction - 47	0	0			
8. SSI Recipient	1,000	1,000		1,000	9. Education, Training & Library - 25	100	10	20. Installation, Maintenance & Repair - 49	100	10			
9. Long Term IV-A	1,000		0		10. Arts, Design, Entertainment Sports & Media 27	100	10	21. Production Occupations - 51	100	10			
10. Total (for qtr)	9,020	10,000	1,000	9,000	11. Healthcare Support Occupations - 31	100	10	22. Transportation & Material Moving Production Occups - 53	100	10			
11. Total (YTD)	9,020	24,305	1,507	12,299				23. Military Specific Occups - 55	1,000	1,000			
								24. Total (for qtr)	10,000	10,000			

Name of Responsible Office:	Title of Responsible Official:	Date Certified: 09/27/2005
Good Man	NEW_TITLE	

ETA Form 2000 - MM002

Please enter your comments:

sfdsdfds sdffd

Please press the Save button to save:

Please enter your pin number to submit

Main Menu | Print Report | List of Edit Checks | Log out

Figure 6. Certification Workload WtWTC and Characteristics of Certified Individuals

2. When you are ready to save the report, you can *save (only)* without a PIN or *save and submit* with a PIN.

   Save Only (without a PIN): Click **Save**. A message is displayed (Figure 7) to remind you that the report is saved, but not submitted. Click **OK**. The confirmation message is displayed (Figure 8). It provides the state, period, and date that the report was saved/modified. Click the print icon from the browser menu bar to print a copy of the message window. Click the **Back** button on the browser menu bar to return to the report. Otherwise, you may click **Main Menu** to return to the **WOTC/WtW Tax Credit Reports Selection** (main menu) window or click **Log Out** to log out and return to the **ETA Grantee Reporting System Login** window.

Figure 7. Save Without PIN Warning

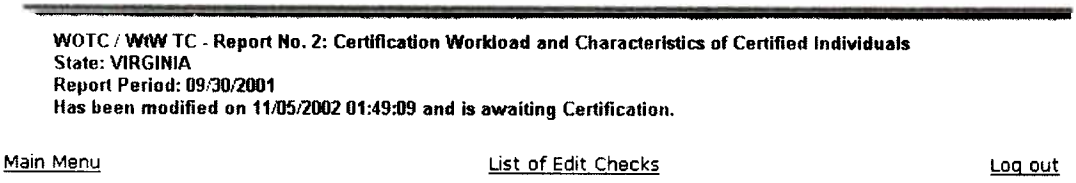


Figure 8. Save Confirmation Message

Submit and Save with a PIN: Enter your **PIN** in the designated field at the bottom of the report. Click **Submit**. A confirmation message is displayed (Figure 9), showing the state, period, and date that the report was submitted. Click the print icon from the browser menu bar to print a copy of the message window. Click the **Back** button on the browser menu bar to return to the report. Otherwise, you may click **Main Menu** to return to the **WOTC/WtW Tax Credit Reports Selection** (main menu) window or click **Log Out** to return to the **ETA Grantee Reporting System Login**.

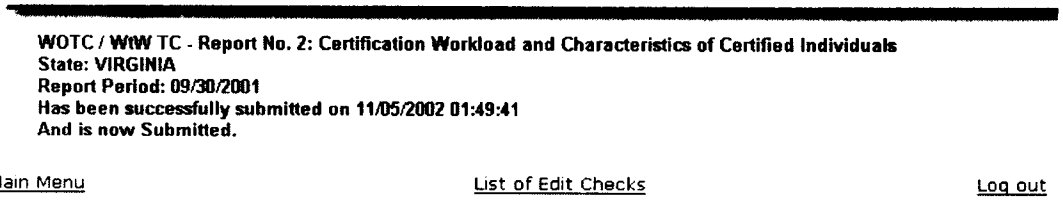


Figure 9. Submit Confirmation Message

3. After you type all the report data, print a copy of the report to review for accuracy and to retain for your records.

To print the report:

1. Click the **Print Report** link at the bottom of the report form. You will see an HTML version of the report, with the current values entered, and below it, the text:

   To print report please open File/Page Setup menu, change Orientation to Landscape and then press here

2. Click **File** on your browser's menu bar; then click **Page Setup**. The Page Setup menu will appear.
3. Under "Orientation," select "Landscape."
4. Click the **Print** button. The report will be printed on your default printer.

   Note: After printing, you may need to return to your browser's Page Setup menu to reset the orientation to "Portrait."

5. To return to the **WOTC/WtWTC** report window, click the **Back arrow** on the tool bar at the top of the window.

Appendix A: Tax Credits Reporting System Edit Checks

Back

	Type of Field	Edit Check	Edit Check Message
Report 1 – Conditional Certifications Issued			
I. By Issuing Agency			
9. Total (for quarter)	Read Only – Automatic Calculation	∑(1..8)	
II. By WOTC Target			
20. Total (for quarter)	Read Only – Automatic Calculation	∑(11..19)	
Report 2 – Certification Workload			
Part I. Certification Workload			
A. No. of Requests Incomplete	Read Only – Automatic Calculation, except for 1st quarter (9/30)	Item G from previous quarter's report.	
B. No. of Requests Needing Action	Read Only – Automatic Calculation, except for 1st quarter (9/30)	Item H from previous quarter's report.	
C. New Requests	Data Entry		
D. Total Requests to be Processed	Read Only – Automatic Calculation	D = A+B+C	
E. Requests Certified	Data Entry	E = 10b + 10c (Part II)	
F. Requests Denied	Data Entry		
G. No. of Requests Incomplete	Data Entry		
H. No. of Requests Needing Action	Read Only – Automatic Calculation	D-E-F-G	
Part II – Section I			
10a. Total (for quarter) – No. Cond. Certs Resulting in Certifications	Read Only – Automatic Calculation	∑(1a..9a)	
10b. Total (for quarter) – WOTC	Read Only – Automatic Calculation	∑(1b..8b)	

	Type of Field	Edit Check	Edit Check Message
10c. Total (for quarter) – WtW only	Read Only – Automatic Calculation	10c = 9c	
10d. Total (for quarter) – Dual	Read Only – Automatic Calculation	∑(1d..8d)	
Part II – Section J			
18a. Total (for quarter)	Read Only – Automatic Calculation	∑(12a..17a); also 18a = 10b	Section J, Column (a) Line #18 is the sum of the column and must equal the total for Section I, Column (b) Line #10
18b. Total (for quarter)	Read Only – Automatic Calculation	∑(12b..17b); also 18b = 10c + 10d	Section J, Column (b) Line #18 is the sum of the column and must equal the total for Section I, Column (c) and (d) Line #10
Part II – Section K – By Occupation (DOT)			
28a. Total (for quarter) WOTC	Read Only – Automatic Calculation	∑(19a..27a); also 28a = 10b	Section K, Column (a) Line #28 is the sum of the column and must equal the total for Section I, Column (b) Line #10
28b. Total (for quarter) – WtW, including Duals	Read Only – Automatic Calculation	∑(19b..27b); also 28b = 10c+10d	Section K, Column (b) Line #28 is the sum of the column and must equal the total for Section I, Column (c) and (d) Line #10
Part II – Section L – By Occupation (O*NET)			
42a. Total (for quarter) – WOTC	Read Only – Automatic Calculation	∑(19a..41a); also 42a = 10b	Section L, Column (a) Line #42 is the sum of the column and must equal the total for Section I, Column (b) Line #10
42b. Total (for quarter) – WtW, including Duals	Read Only – Automatic Calculation	∑(19b..41b); also 42b = 10c+10d	Section L, Column (b) Line #24 is the sum of the column and must equal the total for Section I, Column (c) and (d) Line #10.
Report 3 – Verification Results			
A. Certifications Issued			
1. Universe Size	Read Only – Automatic Calculation	A1 = D (from Report No. 2)	
2. Sample Size	Data Entry	A2 >= sample size in Handbook (page v-53)	
3. Number Invalid	Data Entry		

	Type of Field	Edit Check	Edit Check Message
4. Percent Invalid	Read Only – Automatic Calculation	A4 = (A3/A2) * 100; If A4 < 5%, do not complete lines A5 and A6. If A4 >= 5%, second sample required	Line no.4 is not 5 percent or greater. Please skip Line Nos. 5 & 6
5. Number Invalid – 2nd Sample	Data Entry		
6. Percent Invalid – 2nd Sample	Read Only – Automatic Calculation	A6 = (A5/A2) * 100; If A6 >= 5%, corrective action shall be initiated	
B. Economic Determinations			
7. Universe Size	Read Only – Automatic Calculation	B7 = 1.3b (from Report No. 2)	
8. Sample Size	Data Entry	B8 >= sample size in Handbook (page vii-24)	
9. Number Invalid	Data Entry		
10. Percent Invalid	Read Only – Automatic Calculation	B10 = (B9/B8) * 100; If B10 < 5%, do not complete lines B11 and B12. If B10 >=5%, second sample required	Line no.10 is not 5 percent or greater. Please skip Line Nos. 11 & 12
11. Percent Invalid – 2nd Sample	Read Only – Automatic Calculation	B11 = (B12/B8) * 100; If B11 >=5%, corrective action shall be initiated	
12. Number Invalid – 2nd Sample	Data Entry		