

Attention Employers and Consultants:

The American Recovery and Reinvestment Act (ARRA) of 2009 (P.L. Law 11-5) amended Section 51 of the Internal Revenue Code by adding two new target groups to the WOTC Program – Unemployed Veterans and Disconnected Youth. As amended, employers are able to receive tax credits for members of these new groups who begin work during 2009 and 2010. To address the new provisions and statutory requirements for these two new groups, Internal Revenue Services and the Department of Labor revised the Prescreening Notice and Certification Request for the Work Opportunity Credit (Form 8850) and Individual Characteristics Form (ICF) Work Opportunity Tax Credit (ETA Form 9061) respectively. All revised and updated forms were approved by the Office of Management (OMB) on August 2009 with a November 30, 2011, expiration date.

**As of October 18, 2009, WOTC certification requests must be submitted on the appropriate 8850 and 9061 in order to be processed by this office.** The chart below provides information on the appropriate forms to be used for the two new ARRA categories and the non-ARRA categories. The revised Form 8850 can be downloaded from Internal Revenue website at <http://www.irs.gov/pub/irs-pdf/f8850.pdf> or Department of Labor (DOL) WOTC website at <http://www.doleta.gov/business/incentives/opptax/>. The current 9061 is also available at DOL's website. Both documents are also available on *this website, as well.*

In recognition of the challenges of documenting two of the requirements for Disconnected Youth - not regularly attending any school and not readily employable by reason of lacking a sufficient number of basic skills- the Internal Revenue Service allows the applicant, under penalty of perjury, to attest to these requirements. **A self-attestation is required for all certification requests for Disconnected Youth target group, as a condition for processing such requests, and should be filed in conjunction with the Form 8850 and Form 9061, unless the applications are electronically filed.** For electronically filed applications, attestations are to be mailed to Alabama WOTC with the envelope and coversheet marked, **Attestations for Electronically Filed Applications.**

Department of Labor Training and Employment Guidance Letter (TEGL) No.3-09, Change 2, dated March 5, 2010, allowed State Workforce Agencies (SWAs) to accept *employer/consultant-provided attestations forms through June 3, 2010.* After June 3, 2010, all newly- filed-certification requests were required to be filed on the DOL's national YOUTH SELF-ATTESTATION FORM - ETA Form 9154 (February 2010). The current TEGL (No.3-09, Change 3)

issued May 24, 2010, provided an amended version of this self-attestation form [ETA Form 9154(Rev. May 2010)].

**Beginning August 23, 2010, all self-attestation forms for Disconnected Youth certification requests must be submitted on the amended YOUTH SELF-ATTESTATION FORM - ETA Form 9154(Rev. May 2010).** Alabama WOTC strongly encourages employers/consultants not to wait until August 23, 2010, but to begin immediately filing new certification requests for Category K on DOL's national self-attestation [ETA Form 9154(Rev. May 2010)] with the appropriate 8850 and 9061.

### **Form Requirements for WOTC Certification Requests**

The Department of Labor Employment and Training(DOLETA) and Internal Revenue Service(IRS) have jointly agreed to the following form requirements for the processing of American Recovery and Reinvestment Act (ARRA)-Unemployed Veterans and Disconnected Youths- and non-ARRA applications.

#### **Acceptable 8850 & 9061 for ARRA Categories - J & K Applications**

##### **Requests Filed January 1, 2009 - October 17, 2009:**

- 8850 (June 2007 or May 2009)
- 9061 (November 2008)

##### **Requests Filed After October 17, 2009:\***

- 8850 (August 2009)
- 9061 (August 2009)

***\* If applications filed for ARRA categories on the incorrect forms, please have applicants complete the correct 8850 and 9061 and maintain the forms until requested by the Alabama WOTC Unit. DO NOT SEND FORMS UNREQUESTED.***

#### **Acceptable 8850 & 9061 Non-ARRA Categories Requests**

- 8850 June 2007(until further notice, if category on form)
- 9061 June 2007(until further notice, if category on form)

#### **Acceptable Self-Attestation Forms for K (Disconnected Youth)**

**Applications Filed Through June 3, 2010**

- Any self- attestation form that verifies the two statutory provisions of Internal Revenue Code Section 51(d)(14)(B)(iii)(II):
  1. Individual is not regularly attending any secondary, technical or post-secondary school during the 6-month period preceding the hire date; and
  2. Individual is not readily employable by reason of lacking a sufficient number of skills.

**Applications Filed After June 3, 2010\*\***

- The national Youth Self-Attestation Form [ETA Form 9154 (February 2010)] is the only acceptable self-attestation for Disconnected Youth applications.

**Applications Filed After August 22, 2010\*\***

- The national Youth Self-Attestation Form [ETA Form 9154 (Rev. May 2010)] is the only acceptable self-attestation for Disconnected Youth applications.

***\*\* Alabama WOTC, strongly encourages employers/consultants to begin immediately using DOL's national self-attestation [ETA Form 9154Rev. May 2010].***