

Chapter 11:

**Youth
Disconnected Youth Category for Work Opportunity
Tax Credit (WOTC)**

Issue Date: September 28, 2010
Effective Date: Ongoing

**Required Action
Action:**

To remind WSAs and youth service providers that employers may qualify for tax credits under the Work Opportunity Tax Credit (WOTC) for hiring certain “disconnected youth” after 2008 and before 2011.

Who: All WSAs and youth service providers in the State of Minnesota.

Background:

The Work Opportunity Tax Credit (WOTC) is a federal credit available to private for-profit employers who hire eligible participants from particular target groups into unsubsidized employment. In 2009, WOTC eligibility was expanded to include two new groups that began working for an employer in 2009 or 2010: disconnected youth and unemployed veterans.

Policies and Procedures:

An individual must meet the following criteria to be considered a disconnected youth:

1. At least age 16 but not yet age 25 on the hiring date;
2. During the last 6 months, has not attended or has not regularly attended any secondary, technical, or post-secondary school for more than an average of 10 hours per week, not counting periods during which the school was closed for scheduled vacation;
3. During each consecutive 3-month period within the past 6 months, was not employed or was employed and earned an amount less than he or she would have earned working for the applicable minimum wage 30 hours every week during the 3-month period; and
4. Does not have a certificate of graduation from a secondary school or a General Education Development (GED) certificate **or** has a certificate that was awarded at least 6 months ago and he or she has not held a job or been admitted to a technical or post-secondary school since receiving the certificate.

For disconnected youth the credit is available for up to \$2,400 for private for profit employers who hire disconnected youth. The WOTC is a potential incentive for employers to hire youth into unsubsidized, permanent employment following the completion of a work experience or summer job. To facilitate timely certifications for the disconnected youth category, DOL/ETA has issued a national Youth Self Attestation Form. This form and additional clarification around the WOTC eligibility criteria for disconnected youth can be found in TEGL 03-09, Change 2 and Change 3.

Attached for your reference are the forms necessary to request certification for a disconnected youth under the WOTC:

- Attachment A – Prescreening Notice and Certification Request for the Work Opportunity Tax Credit - WOTC IRS Form 8850 (<http://www.irs.gov/pub/irs-pdf/f8850.pdf>)
- Attachment B – Instructions for Completing the Prescreening Notice and Certification Request for the Work Opportunity Tax Credit - WOTC IRS Form 8850I (<http://www.irs.gov/instructions/i8850/index.html>)
- Attachment C – DOL/ETA Application Information, ETA Form 9061 (<http://www.uses.doleta.gov/pdf/eta9061.pdf>)
- Attachment D – DOL/ETA Youth Self-Attestation, ETA Form 9154 (http://www.doleta.gov/business/incentives/opptax/PDF/Youth_Self_Attestation_Form.pdf)

QUESTIONS REGARDING THE WORK OPPORTUNITY TAX CREDIT (WOTC) MAY BE DIRECTED TO DEED'S WOTC UNIT AT 651/259-7507 OR TOLL FREE AT 1-888-234-5521 OR DEED.WOTC@STATE.MN.US.

Reference Section:

Cites/References:

1. Training and Employment Guidance Letter (TEGL) No. 3-09, dated September 1, 2009; TEGL 3-09, Change 2, dated October 7, 2009, TEGL 3-09, Change 3, dated May 24, 2010 (<http://wdr.doleta.gov/directives>).

For more information, visit:

http://www.positivelyminnesota.com/Business/Starting_a_Business/Find_Workers/Tax_Credits_for_Hiring_Certain_Workers.aspx

Contacts:

Kay Tracy (voice: 651/259-7555; fax: 651/215-3842; TTY: 651/296-3900; email: kay.tracy@state.mn.us)

John Olson (voice: 651/259-7547; fax: 651/215-3842; TTY: 651/296-3900; email: John.R.Olson@state.mn.us)

Youth/Youth Development website:

http://www.positivelyminnesota.com/All_Programs_Services/Office_of_Youth_Development

Form **8850**
 (Rev. August 2009)
 Department of the Treasury
 Internal Revenue Service

**Pre-Screening Notice and Certification Request for
 the Work Opportunity Credit**

OMB No. 1545-1500

▶ See separate instructions.

Job applicant: Fill in the lines below and check any boxes that apply. Complete only this side.

Your name _____ Social security number ▶ _____

Street address where you live _____

City or town, state, and ZIP code _____

County _____ Telephone number (____) _____ - _____

If you are under age 40, enter your date of birth (month, day, year) ____ / ____ / ____

- 1 Check here if you are completing this form **before** August 28, 2009, and you lived in the area impacted by Hurricane Katrina on August 28, 2005. If so, please enter the address, including county or parish and state where you lived at that time.
- 2 Check here if you received a conditional certification from the state workforce agency (SWA) or a participating local agency for the work opportunity credit.
- 3 Check here if **any** of the following statements apply to you.
 - I am a member of a family that has received assistance from Temporary Assistance for Needy Families (TANF) for any 9 months during the past 18 months.
 - I am a veteran and a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits (food stamps) for at least a 3-month period during the past 15 months.
 - I was referred here by a rehabilitation agency approved by the state, an employment network under the Ticket to Work program, or the Department of Veterans Affairs.
 - I am at least age 18 but **not** age 40 or older and I am a member of a family that:
 - a Received SNAP benefits (food stamps) for the past 6 months, **or**
 - b Received SNAP benefits (food stamps) for at least 3 of the past 5 months, **but** is no longer eligible to receive them.
 - During the past year, I was convicted of a felony or released from prison for a felony.
 - I received supplemental security income (SSI) benefits for any month ending during the past 60 days.
 - I am a veteran and I was discharged or released from active duty in the U.S. Armed Forces during the past 5 years **and**, for at least 4 weeks during the past year, I received unemployment compensation.
 - I am at least age 16 but **not** age 25 or older, **and**:
 - a During the past 6 months, I have not attended a secondary, technical, or post-secondary school for more than an average of 10 hours per week, not counting periods during which the school was closed for scheduled vacations, **and**
 - b During the past 6 months, if I was employed, during each consecutive 3-month period within the past 6 months, I earned less than I would have earned if I had worked for the applicable minimum wage 30 hours every week during the 3-month period, **and**
 - c I do not have a certificate of graduation from a secondary school or a General Education Development (GED) certificate **or** I have a certificate that was awarded at least 6 months ago and I have not held a job (other than occasionally) or been admitted to a technical or post-secondary school since I received the certificate.
- 4 Check here if you are a veteran entitled to compensation for a service-connected disability **and**, during the past year, you were:
 - Discharged or released from active duty in the U.S. Armed Forces, **or**
 - Unemployed for a period or periods totaling at least 6 months.
- 5 Check here if you are a member of a family that:
 - Received TANF payments for at least the past 18 months, **or**
 - Received TANF payments for any 18 months beginning after August 5, 1997, **and** the earliest 18-month period beginning after August 5, 1997, ended during the past 2 years, **or**
 - Stopped being eligible for TANF payments during the past 2 years because federal or state law limited the maximum time those payments could be made.

Signature—All Applicants Must Sign

Under penalties of perjury, I declare that I gave the above information to the employer on or before the day I was offered a job, and it is, to the best of my knowledge, true, correct, and complete.

Job applicant's signature ▶ _____

Date ____ / ____ / ____

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Cat. No. 22851L

Form **8850** (Rev. 8-2009)

Instructions for Form 8850

(Rev. August 2009)



Department of the Treasury
Internal Revenue Service

Pre-Screening Notice and Certification Request for the Work Opportunity Credit

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

- The targeted group for Hurricane Katrina employees has been extended to cover certain employees hired after August 27, 2007, and before August 28, 2009.
- For certain veterans who begin work after 2008 and before 2011, a new targeted group has been added for certain unemployed veterans who were discharged or released from active duty in the U.S. Armed Forces during the 5-year period ending on the hiring date and received unemployment compensation for at least 4 weeks during the 1-year period ending on the hiring date. For details, see page 2.
- For individuals who begin work after 2008 and before 2011, a new targeted group has been added for disconnected youth. For details, see page 2.
- For unemployed veterans and disconnected youth (discussed above) hired before September 17, 2009, employers are required to file Form 8850 with the SWA no later than October 17, 2009.
- The food stamp program has been renamed the Supplemental Nutrition Assistance Program (SNAP).
- Parts of Washington, DC will continue to be treated as an empowerment zone until the end of 2009. See page 3.

Purpose of Form

Employers use Form 8850 to pre-screen and to make a written request to their state workforce agency (SWA) (unless the employee checks only the Hurricane Katrina employee box) to certify an individual as a member of a targeted group for purposes of qualifying for the work opportunity credit.

Submitting Form 8850 to the SWA (unless the employee checks only the Hurricane Katrina employee box) is but one step in the process of qualifying for the work opportunity credit. The state work opportunity tax credit (WOTC) coordinator for the SWA must certify the job applicant is a member of a targeted group. After starting work, the employee must meet the minimum number-of-hours-worked requirement for the work opportunity credit. The employer elects to take the credit by filing Form 5884, Work Opportunity Credit.



The certification requirements described above do not apply to Hurricane Katrina employees. For an employer of a Hurricane Katrina employee, this form is used to accept reasonable evidence that the worker is a Hurricane Katrina employee. It is the employer's responsibility to ascertain that the place where the employee lived on August 28, 2005, (the address on line 1 of the form) is in fact in the Gulf Opportunity Zone (core disaster area) (see page 3 for a list of these areas). The employer is not required to ask employees to furnish any documentary evidence.

Who Should Complete and Sign the Form

The job applicant gives information to the employer on or before the day a job offer is made. This information is entered on Form 8850. Based on the applicant's information, the employer determines whether or not he or she believes the applicant is a member of a targeted group (as defined under Members of Targeted Groups). If the employer believes the applicant is a member of a targeted group, the employer completes the rest of the form no later than the day the job offer is made. Both the job applicant and the employer must sign Form 8850 no later than the date for submitting the form to the SWA.

Instructions for Employer

When and Where to File

Do not file Form 8850 with the Internal Revenue Service. Instead, if required, file it with your SWA no later than the 28th day after the job applicant begins work for you (by October 17, 2009, for unemployed veterans or disconnected youth hired after 2008 and before September 17, 2009). Although electronic filing of Form 8850 is permitted, at the time these instructions were published, Alabama and Colorado were the only states equipped to receive Form 8850 electronically. See Announcement 2002-44 for details. You can find Announcement 2002-44 on page 809 of Internal Revenue Bulletin 2002-17 at www.irs.gov/pub/irs-irb/02-17.pdf.

To get the name, address, phone and fax numbers, and email address of the WOTC coordinator for your state, visit the Department of Labor Employment and Training Administration (ETA) website at www.dol.eta.gov/business/Incentives/opptax.



Never attach Form 8850 to a tax return or otherwise send it to the IRS, regardless of the employee's targeted group. Form 8850 should be filed with the SWA unless the employee checks only the Hurricane Katrina employee box, in which case the employer should keep the Form 8850 for its records.

Additional Requirements for Certification

In addition to filing Form 8850, you must complete and send to your state WOTC coordinator either:

- ETA Form 9062, Conditional Certification Form, if the job applicant received this form from a participating agency (e.g., the Jobs Corps), or
- ETA Form 9061, Individual Characteristics Form, if the job applicant did not receive a conditional certification.

You can get ETA Form 9061 from your local public employment service office or you can download it from the ETA website at www.dol.eta.gov/business/Incentives/opptax.

Cat. No. 24833J

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

U.S. Department of Labor
Employment and Training Administration

1. Control No. (For Agency use only)	APPLICANT INFORMATION (See instructions on reverse)	OMB No. 1205-0371 Expiration Date: November 30, 2011 2. Date Received (For Agency Use only)
EMPLOYER INFORMATION		
3. Employer Name	4. Employer Address and Telephone	5. Employer Federal ID Number (EIN)
APPLICANT INFORMATION		
6. Applicant Name (Last, First, MI)	7. Social Security Number.	8. Have you worked for this employer before? Yes ___ No ___ If YES, enter last date of employment: _____
APPLICANT CHARACTERISTICS FOR WOTC TARGET GROUP CERTIFICATION		
9. Employment Start Date	10. Starting Wage	11. Position
12. Are you at least age 18, but under age 40? If YES, enter your <i>date of birth</i> _____		Yes No
13. Are you a Veteran of the U.S. Armed Forces? If NO, go to Box 14. If YES, are you a member of a family that received SNAP (Food Stamps) benefits the 15 months for at least 3 months during before you were hired? If YES, enter name of <i>primary recipient</i> _____ and <i>city and state</i> where benefits were received OR, are you a veteran entitled to compensation for a service-connected disability? If YES, were you discharged or released from active duty within the year before you were hired? OR, were you unemployed for a combined period of at least 6 months during the year before you were hired?		Yes ___ No ___ Yes No Yes ___ No ___ Yes ___ No ___
14. Are you a member of a family that received Supplemental Nutritional Assistance Program (SNAP) (Food Stamps) benefits for the 6 months before you were hired? OR, received SNAP benefits for at least a 3-month period within the last 5 months But you are no longer receiving them? If YES to either question, enter name of <i>primary recipient</i> _____ and <i>city and state</i> where benefits were received		Yes No Yes No

15. Were you referred to an employer by a Vocational Rehabilitation Agency approved by a State?		Yes ___ No ___
OR, by an Employment Network under the Ticket to Work Program?		Yes ___ No ___
OR, by the Department of Veterans Affairs?		Yes ___ No ___
16. Are you a member of a family that received TANF assistance for at least the last 18 months before you were hired?		Yes ___ No ___
OR, are you a member of a family that received TANF benefits for any 18 months beginning after August 5, 1997, and the earliest 18-month period beginning after August 5, 1997, ended within 2 years before you were hired?		Yes ___ No ___
OR, did your family stop being eligible for TANF assistance within 2 years before you were hired because a Federal or state law limited the maximum time those payments could be made? Yes ___ No ___		
If NO, are you a member of a family that received TANF assistance for any 9 months during the 18 month period before you were hired?		Yes ___ No ___
If YES, to any question, enter name of <i>primary recipient</i> _____ and The <i>city and state</i> where benefits were received _____.		
17. Were you convicted of a felony or released from prison after a felony conviction during the year before you were hired?		Yes ___ No ___
If YES, enter <i>date of conviction</i> _____ and <i>date of release</i> _____.		
Was this a Federal _____ or a State conviction _____ ? (Check one)		
18. Do you live, and plan to continue living, in an Empowerment Zone or Renewal Community?		Yes ___ No ___
OR, in a Rural Renewal County (RRC)?		Yes ___ No ___
If YES, enter <i>name of the RRC</i> : _____		
19. Did you receive Supplemental Security Income (SSI) benefits for any month ending within 60 days before you were hired?		Yes ___ No ___
20. Are you an unemployed veteran who served on active duty (other than active duty for training) in the Armed Forces of the United States for a period of more than 180 days?		Yes ___ No ___
OR were you discharged or released from active duty in the Armed Forces for a service-connected disability?		Yes ___ No ___
If YES, were you discharged or released from active duty in the Armed forces at any time during the 5-year period ending on the hiring date?		Yes ___ No ___
If YES, did you receive unemployment compensation for not less than four weeks during the one-year period ending on your hiring date?		Yes ___ No ___
21. Are you at least age 18 but under age 25?		Yes ___ No ___
If YES, did you not regularly attend any secondary, technical, or post-secondary school during the 6-month period before your hiring date?		Yes ___ No ___
If YES were you not regularly employed during that 6-month period?		Yes ___ No ___
If YES, were you not employable because you lacked basic skills?		Yes ___ No ___
22. Sources used to document eligibility: (Employers/Consultants: List all documentation provided or forthcoming. SWAs: List all documentation used in determining target group eligibility and enter your initials and date when determination was made.)		
I certify that this information is true and correct to the best of my knowledge. I understand that the information above may be subject to verification.		
23(a). Signature: (See instructions in Box 23b for who signs this signature block)	23. (b) Indicate with a ✓ who signed the form: <input type="checkbox"/> Employer, <input type="checkbox"/> Consultant, <input type="checkbox"/> SWA, <input type="checkbox"/> Participating Agency, <input type="checkbox"/> Applicant, or <input type="checkbox"/> Parent/Guardian (if applicant is a minor)	24. Date:

INSTRUCTIONS FOR COMPLETING THE INDIVIDUAL CHARACTERISTICS FORM (ICF), ETA 9061. This form is used together with IRS Form 8850 to help state workforce agencies (SWAs) determine eligibility for the Work Opportunity Tax Credit (WOTC) Program. The form may be completed, on behalf of the applicant, by: 1) the employer or employer representative, the SWA, a participating agency, or by 2) the applicant directly (if a minor, the parent or guardian must sign the form) and signed by the individual completing the form. This form is required to be used, without modification, by all employers (or their representatives) seeking WOTC certification.

Boxes 1 and 2. **SWA.** For agency use only.

Boxes 3-5. **Employer Information.** Enter the name, address including ZIP code, telephone number, and employer Federal ID number (EIN) of the employer requesting the certification for the WOTC. Do not enter information pertaining to the employer's representative, if any.

Boxes 6-11. **Applicant Information.** Enter the applicant's name and social security number as they appear on the applicant's social security card. In Box 8, indicate whether the applicant previously worked for the employer, and if Yes, enter the last date or approximate last date of employment. This information will help the "48-hour" reviewer to, early in the verification process, eliminate requests for former employees and to issue denials to these type of requests, or certifications in the case of "qualifying retirees" during valid "breaks in employment" (see pages III-12 and III-13, Nov. 2002, Third Ed., ETA Handbook 408) during the first year of employment.

Boxes 12-21. **Applicant Characteristics.** Read questions carefully, answer each question, and provide additional information where requested.

Box 22. **Sources to Document Eligibility.** The applicant or employer is requested to provide documentary evidence to substantiate the YES answers on page 1. List or describe the documentary evidence that is attached to the ICF or that will be provided to the SWA. Indicate in parentheses next to each document listed whether it is attached (A) or forthcoming (F). Some examples of acceptable documentary evidence are provided below. **Employers:** A letter from the agency that administers a relevant program may be furnished specifically addressing the question to which the applicant answered YES. For example, if an applicant answers YES to either question in Box 14 and enters the name of the primary recipient and the city and state in which the benefits were received, the applicant could provide a letter from the appropriate Food Stamp agency stating to whom Food Stamp benefits were paid, the months for which they were paid, and the names of the individuals included on the grant for each month. SWAs will use this box to document the sources used when verifying target group eligibility, followed by their initials and the date the determination was completed.

Examples of Documentary Evidence and Collateral Contacts. Employers/Consultants: You may check with your SWA to find out what other sources you can use to prove target group eligibility. (You are encouraged to provide copies of documentation or names of collateral contacts for each question for which you answered YES.)

QUESTION 12³

- Birth Certificate
- Driver's License
- School I.D. Card¹
- Work Permit¹
- Federal/State/Local Gov't I.D.¹
- Copy of Hospital Record of Birth

QUESTION 13

- DD-214 or Discharge Papers
- Reserve Unit Contacts
- FL 21-802 (issued ONLY by DVA. Certifies a Veteran with a service connected disability)
- UI claims records (for unemployed status)

QUESTIONS 14 & 16

- TANF/SNAP (Food Stamp) Benefit History
- Signed Statement from Authorized Individual with Specific Description of the Months Benefits Were Received
- Case Number Identifier

QUESTION 15

- Vocational Rehabilitation Agency Contact
- Veterans Administration
- Signed Statement from Authorized Individual With Specific Description of Months Benefits Received
- For SWAs: To determine Ticket Holder (TH) eligibility, Fax page 1 of Form 8850 to MAXIMUS to 703-683-1051 to verify if applicant:
1) is a TH, and 2) has an Individual Work Plan from and Employment Network.

QUESTION 17

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

QUESTION 18

- Driver's License
- Work Permit
- Utility Bills
- W-4
- Lease Papers or Landlord's Statement
- School¹ or Library Card²
- Voter Registration Card
- SNAP (Food Stamp) Award Letter
- Selective Service Registration Card
- Social Security Letter
- To determine if a Designated Community Resident lives in a RRC, visit the site: www.usps.com. Click on *Find Zip Code; Enter & Submit Address/Zip Code; Click on Mailing Industry Information; Download and Print the Information*, then compare the county of the address to the list in the June 2007 Instructions to IRS 8850.

QUESTION 19

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

Notes: 1. Where a Federal/State/Local Gov't., School I.D. Card, or Work Permit does not contain age or birth date, another valid document must be obtained to verify an individual's age.
2. Where a Library Card does not contain the holder's address another document, issued in the jurisdiction where the EZRC or RR County is located, must be obtained showing the holder's address.
3. ESPL No. 05-98, dated 3/18/98, officially rescinded the authority to use Form I-9 as proof of age and residence. Therefore, the I-9 is no longer a valid piece of documentary evidence.

QUESTION 20

- DD-214
- FL 21-802 (Issued ONLY by DVA. Certifies a Veteran with a service connected disability)
- Discharge Papers
- UI claims records (for unemployed status)

QUESTION 21

To determine age:

- Birth Certificate
- Driver's License
- Work Permit
- Copy of Hospital Record of Birth
- School I.D. Card/School Records
- Federal/State/Local Government I.D.

To determine youth has not regularly attended any secondary, technical or post secondary school:

- Self-Attestation
- Signed letter from parent/guardian (if minor)

To determine unemployed status during the 6-month period before hiring date:

- UI Wage Records

To determine unemployable status due to lack of basic skills:

- Self-Attestation that he/she has a High School (HS) or GED Certificate that was awarded no less than 6 months preceding his or her hiring date and has not held a job (other than occasionally) or been admitted to a technical school or post-secondary school since receiving the certificate.

Box 23: **Signature.** The person who completes the form signs the signature block. Options: (a) Employer or Authorized Representative, (b) SWA staff, (c) Participating Agency staff, or (d) Applicant (if applicant is a minor, the parent or guardian must sign).

Box 24: **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 questions is required to obtain and retain benefits per law 104-188. Public reporting burden for this collection of information is estimated to average 20 minutes per response including the time for reading instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing burden to the U.S. Department of Labor, Employment and Training Administration, Division of Adult Services, Room S-4209, Washington, D.C. 20210 (Paperwork Reduction Project Control No. 1205-0371).

.....*

(Cut along dotted line and keep in your files)

TO: THE JOB APPLICANT OR EMPLOYEE,

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 THE SWA'S 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.



U.S. Department Labor
Employment and Training Administration

OMB Control No. 1205-0371
Expiration Date: November 30, 2011

YOUTH SELF-ATTESTATION FORM
Work Opportunity Tax Credit Program

Instructions: This Self-Attestation Form (SAF) is to be completed, signed, and dated by the new hire only. Employers or consultants submit this SAF to the State Workforce Agency with Form ETA 9061 for each certification request filed.

New Hire Name: _____

Social Security Number: _____ Date of Birth: _____

Employer Name: _____

Employer Federal ID (EIN) Number: _____

Please check all the statements that apply to you. Sign and date this form where indicated below.

- In the past 6 months, I have not attended a secondary, technical or postsecondary school for more than an average of 10 hours per week, not counting periods during which the school is closed for scheduled vacations.
- I do not have a High School Diploma or GED certificate.
- I have a High-School diploma or GED certificate awarded more than 6 months ago and I have not attended or been admitted to a technical or post-secondary school. I also have not held a job (other than occasionally) since receiving my High-School diploma or GED certificate.

Under penalties of perjury, I declare that this information is true and correct to the best of my knowledge.

New Hire's Signature: _____ Date _____

Privacy Act Notice:

The Internal Revenue Code of 1986, Section 51, as amended and its enacting legislation, P.L. 104-188, specify that the State Workforce Agencies are the "designated" agencies responsible for administering the WOTC certification procedures of this program. The information you have provided completing this form, including the Social Security Number, will be disclosed by your employer to the State Workforce Agency. Provision of this information is voluntary; however the information is required to determine your employer's eligibility for the federal tax credit.

Public Burden Statement:

Persons are not required to respond to this collection of information unless it displays a currently valid OMB control number. Respondents' obligation to complete this form is required to obtain or retain benefits (P.L. 111-5). Public reporting burden is estimated to average 5 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate to the U.S. Department of Labor, Division of Adult Services, Room 5-4209, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371). Please do not submit completed forms to this address.

ETA Form 9154 (Rev. May 2010)