

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION WOTC
	CORRESPONDENCE SYMBOL OWI
	DATE May 24, 2010

**ADVISORY: TRAINING AND EMPLOYMENT GUIDANCE LETTER NO. 3-09
CHANGE 3**

TO: ALL STATE WORKFORCE AGENCIES
ALL STATE WORKFORCE LIAISONS
ALL REGIONAL WOTC COORDINATORS

FROM: JANE OATES *Jane Oates*
Assistant Secretary

SUBJECT: Clarification to Final Guidance to State Workforce Agencies (SWAs) and Employers for the Implementation of the Two American Recovery and Reinvestment Act (ARRA) of 2009 Work Opportunity Tax Credit (WOTC) Target Groups Requirements

1. **Purpose.** The purpose of this advisory is to clarify the requirements regarding timing of submission of the Youth Self-Attestation Form and to transmit the revised instructions to the Youth Self-Attestation Form.

2. **References.** The American Recovery and Reinvestment Act (ARRA or Recovery Act) of 2009 (Public Law 111-5); Internal Revenue Code of 1986, Section 51, as amended; Paperwork Reduction Act of 1995; Notice 2009-28, 2009-24 I.R.B. 1082, dated June 15, 2009; Notice 2009-69, dated August 31, 2009; the Small Business and Work Opportunity Tax Credit Act of 2007 (Public Law 110-28); the Tax Relief and Health Care Act of 2006 (Public Law 109-432); Training and Employment Guidance Letter (TEGL) 3-09 Change 1, dated October 7, 2009, Extension Period Granted to All State Workforce Agencies (SWAs) and Employers for the Uninterrupted Use of 2007 Work Opportunity Tax Credit (WOTC) Processing Forms; TEGL 3-09, dated September 1, 2009, Groups Introduced by the American Recovery and Reinvestment Act Of 2009; TEGL 03-09 Change 1, Extension Period Granted to all State Workforce Agencies (SWAs) and Employers for the Uninterrupted Use of All 2007 Work Opportunity Tax Credit (WOTC)

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Processing Forms; TEGL 3-09, Change 2, Final Guidance to State Workforce Agencies (SWAs) and Employers for the Implementation of the Two American Recovery and Reinvestment Act (ARRA) of 2009 Work Opportunity Tax Credit (WOTC) Target Groups Requirements; TEGL No. 11-08, dated February 19, 2009, Extension of the Information Collection for the Consolidated Work Opportunity Tax Credit Program: Revised Reporting and Processing Forms; TEGL No. 11-08, Change 1, Extension Period Granted to the State Workforce Agencies and Employers for the Uninterrupted Use of All 2007 and 2008 Work Opportunity Tax Credit (WOTC) Program Processing Forms; ETA Handbook No. 408, November 2002, Third Edition (the Handbook); and the updated August 2009 Addendum to the Handbook (Addendum, OMB No. 1205-0371).

3. **Background.** Following the release of TEGL 03-09 Change 2, ETA received inquiries asking for clarification about the timing of submission of the national Youth Self-Attestation Form together with IRS Form 8850 and ETA Form 9061.
4. **New Guidance.** To address the questions raised, ETA issues the following clarifications:
 - a. TEGL 03-09, Change 2 stated, in a paragraph designated as a “Note,” that “employers are instructed to submit the national Youth Self-Attestation Form at the same time as the ETA Form 9061 and IRS Form 8850 for each certification request for the Disconnected Youth target group.” ETA recognizes that IRS Form 8850 is the only certification request form that has a 28-day statutory filing period requirement to be considered timely filed. ETA clarifies that the intent behind the “Note” was not to require that the SAF, ETA 9061 and IRS 8850 be filed within 28 days of the employment-start day of the new hire, but rather that the SAF be filed with either ETA 9061 or IRS 8850. Therefore, if the SAF cannot be submitted with IRS 8850 within the statutory 28-day time period, it should be submitted to the SWA with ETA 9061 when both are signed and completed.

ETA recognizes that in infrequent and limited numbers of cases, employers may not be able to obtain the Youth SAF from the employee in a timely manner and may choose to submit the ETA Form 9061 without the SAF. States have the flexibility to accept ETA 9061s without the SAF in these infrequent cases.

ETA strongly recommends and encourages all three forms to be submitted together to prevent unnecessary processing delays by the SWAs trying to find and match ETA 9061s, SAFs, and IRS 8850s when these forms are filed separately. This delay can increase backlogs. ETA reiterates its position and guidance during the early implementation years and strongly recommends that the ETA 9061, IRS 8850, and now the SAF, be filed at the same time,

when feasible, as a “best business practice” that benefits employers and the SWAs at the same time.

- b. ETA has updated the instructions on the national SAF (attached). Please note, the content of the form has not changed; only the instructions have been modified to be consistent with the guidance in paragraph a.
- c. To assist the SWAs in implementing this guidance, attached is a copy of the signed 3-09 Change 2 TEGL.
- d. No later than 90 calendar days after issuance of this TEGL, ETA requires employers and states to use only this national Youth Self-attestation Form and cease use of any previously created forms.

5. **Reporting Authority.** Recovery Act reporting, program administration and processing forms and all other program-related materials are approved according to the Paperwork Reduction Act of 1995, under Office of Management and Budget (OMB) No. 1205-0371, and all are dated August 2009. This authority is effective through November 30, 2011. SWAs are to report all program workload processing data using the August 2009, ETA Form 9058 beginning with the first quarter of Fiscal Year 2010, which closed on December 31, 2009.

6. **Paperwork Reduction Act (PRA) Notice.** According to the PRA, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The Department notes that a Federal agency may not conduct or sponsor a collection of information, nor is the public required to respond to a collection of information unless it is approved by OMB under the PRA, and displays a currently valid OMB control number (44 U.S.C. 3507). Also, notwithstanding any other provisions of law, no person shall be subject to penalty for failing to comply with a collection of information if the collection of information does not display a currently valid OMB control number (44 U.S.C. 3512). The currently valid OMB Control Number for this collection is OMB 1205-0371.

Please note that while self-attestation requirements are mandated by the IRS to document two of the four eligibility requirements for the new ARRA Disconnected Youth group, use of the attached national Youth SAF supersedes past ETA guidance in TEGL 3-09 and in the Change 1 to TEGL 3-09. This guidance clarifies the guidance issued in the 03-09 Change 2 TEGL, and the attached Youth SAF supersedes the previously issued SAF. ETA is providing the national SAF to states so they can uniformly meet DOL’s policy guidance and IRS’s legal interpretations to the Internal Revenue Code’s current ARRA legislative requirements for this ARRA target group. Additionally, the national Youth SAF attached to this TEGL does not add to or change the states’ burden in processing requests for certification or for

individuals/employers in applying for certification. The burden for providing the information to meet the self-attestation requirements is estimated to average five minutes per respondent.

7. **Action Requested.** SWA administrators are requested to provide this TEGL to all WOTC State Coordinators and related program staff, and ensure the information and guidance provided is shared with the private sector businesses, their representatives, and all other Federal and state partners effective, immediately, upon receipt of this TEGL.
8. **Inquiries.** Direct all questions to the appropriate Regional WOTC Coordinator.
9. **Attachments.**
 - I. Youth Self-Attestation Form (May 2010)
 - II. Spanish Version of the Youth Self Attestation Form (May 2010)
 - III. TEGL 03-09 Change 2



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 S-4209, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371). Please do not submit completed forms to this address.

YOUTH SELF-ATTESTATION FORM
(Forma de Auto-Juramentación o Declaración Personal)
"Work Opportunity Tax Credit Program"

Instrucciones: Esta forma debe ser completada, debidamente firmada, y fechada por el joven empleado. El patrón, o su representante, deberá enviar esta Auto-Juramentación o Declaración Personal junto con la forma ETA 9061 a la Agencia Estatal de Empleo o SWA.

Nombre del Empleado: _____

Numero de Seguro Social: _____ Fecha de Nacimiento: _____

Nombre del Patrono _____

Numero o ID Federal (EIN) del Patrono: _____

Por favor marque todos los encasillados que le apliquen a Usted. Luego firme y feche esta forma en los blancos al final de la forma.

- En los últimos 6 meses, no he asistido a ninguna escuela secundaria o técnica, ni he cursado estudios post secundarios durante mas de un promedio de 10 horas por semana, sin contar los periodos durante los cuales la escuela esta cerrada por vacaciones programadas.
- No tengo ni un Diploma de Escuela Secundaria ni un Certificado GED.
- Tengo un Diploma de Escuela Secundaria o un Certificado GED otorgado hace mas de 6 meses y no he asistido ni he sido aceptado en una escuela técnica o de estudios post secundarios. Tampoco he tendido ningún empleo (excepto de vez en cuando) desde que recibí mi Diploma de Escuela Secundaria o mi Certificado de GED.

Bajo las sanciones o penalidades de perjurio, declaro que esta información es correcta y verdadera.

Firma del Empleado: _____ Fecha: _____

Privacy Act Notice (Aviso): El Código de Rentas Internas (Departamento del Tesoro de EUA) de 1986, Sección 51, como legislación enmendada, y P.L. 104-188, decretan, que la Agencia Estatal de Empleo es la única agencia gubernamental autorizada y responsable para administrar los procedimientos de certificación del programa WOTC. La información que usted ha proporcionado al llenar este formulario, incluyendo el Número de Seguro Social, será divulgada por su patrón a la Agencia Estatal de Empleo. La disposición de esta información es voluntaria; sin embargo la información se requiere para poder determinar la elegibilidad de su patrón para reclamar el WOTC o crédito de impuesto federal.

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"Public Burden Statement (Declaración):" Las personas no están obligadas a proveer la información que esta forma pide a menos que dicha forma despliegue o muestre un número de control valido de OMB. Las personas interesadas en obtener y mantener los beneficios que este programa ofrece tienen la obligación de responder a las preguntas en esta forma. (P.L. 111-5). El tiempo que toma contestar esta forma se ha estimado que toma un promedio de 5 minutos por cada contestación, incluyendo el tiempo para leer las instrucciones, reunir y mantener los datos necesarios y completar y revisar esta colección de información. Puede enviar comentarios sobre este estimado de tiempo al Departamento del Trabajo, División de Servicios a Personas Adultas (Division of Adult Services) Room S-4209, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371).

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION WOTC
	CORRESPONDENCE SYMBOL OWI
	DATE March 5, 2010

TRAINING AND EMPLOYMENT GUIDANCE LETTER NO. 3-09 Change 2

TO: ALL STATE WORKFORCE AGENCIES
ALL STATE WORKFORCE LIAISONS
ALL REGIONAL WOTC COORDINATORS

FROM: JANE OATES *Jane Oates*
Assistant Secretary

SUBJECT: Final Guidance to State Workforce Agencies (SWAs) and Employers for the Implementation of the Two American Recovery and Reinvestment Act (ARRA) of 2009 Work Opportunity Tax Credit (WOTC) Target Groups Requirements

1. **Purpose.** The purpose of this advisory is to inform the SWAs about a change in guidance jointly reached by the Employment and Training Administration (ETA) and the Internal Revenue Service (IRS). ETA and IRS have jointly agreed to a number of processing changes that will allow the states to accept and process all ARRA certification requests submitted between January 1, 2009 and October 17, 2009, and beyond October 17, provided certain conditions are met.
2. **References.** The American Recovery and Reinvestment Act (Recovery Act) of 2009 (Public Law 111-5); Internal Revenue Code (IRC) of 1986, Section 51, as amended; Paperwork Reduction Act of 1995; Notice 2009-28, 2009-24 I.R.B. 1082, dated June 15, 2009; Notice 2009-69, dated August 31, 2009; the Small Business and Work Opportunity Tax Credit Act of 2007 (Public Law 110-28); the Tax Relief and Health Care Act of 2006 (Public Law 109-432); Training and Employment Guidance Letter (TEGL) 3-09 Change 1, dated October 7, 2009, Extension to All State Workforce Agencies (SWAs) and Employers for the Uninterrupted Use of 2008 Work Opportunity Tax Credit (WOTC) Processing Forms; TEGL 3-09, dated September 1, 2009, Information and Guidance on the Two New Work Opportunity Tax Credit (WOTC) Targeted Groups Introduced by the American Recovery and Reinvestment

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Act of 2009; TEGL No. 11-08, dated February 19, 2009, Extension of the Information Collection for the Consolidated Work Opportunity Tax Credit Program: Revised Reporting and Processing Forms; TEGL No. 11-08, Change 1, Extension Period Granted to the State Workforce Agencies and Employers for the Uninterrupted Use of All 2007 and 2008 Work Opportunity Tax Credit (WOTC) Program Processing Forms; ETA Handbook No. 408, November 2002, Third Edition (the Handbook); and the updated August 2009 Addendum to the Handbook (Addendum, OMB No. 1205-0371).

3. **Background.** Following the release of TEGLs 03-09 and 03-09 Change 1, ETA and IRS received numerous inquiries for clarification on: 1) the use of the June 2007 or May 2009 version of the IRS Form 8850 for certification requests submitted prior to October 17, 2009; 2) the information that must be contained in youth self-attestation forms; and 3) whether states can accept employer created self-attestation forms that were submitted prior to October 17, 2009. The questions and concerns submitted to ETA and IRS involve the workload and logistical challenges of resubmitting an August 2009 IRS Form 8850 and the numerous versions of youth self-attestation forms (SAFs) created by the states.
4. **New Guidance.** To address the current challenges faced by the SWAs in processing all ARRA certification requests for the two new WOTC groups filed by employers/consultants, ETA announces the following changes:

A. Use of IRS Form 8850

Under our authority to determine procedures for administering the WOTC Program, and following communications with IRS, ETA has determined that timely submission of either the June 2007 or 2009 version of IRS Form 8850 satisfies the requirement to submit a Form 8850 with the request for certification. Accordingly, SWAs are to accept and process immediately, all certification requests submitted by employers or their consultants for the two new ARRA groups using either the June 2007 or May 2009 OMB approved versions of IRS Form 8850 that were submitted between January 1, 2009, and October 17, 2009. Either version of IRS Form 8850 must be accompanied by a November 2008 ETA Form 9061.

B. Self-Attestation Documentation Requirements

ETA clarifies that the only information required for the youth self-attestation form is that which ensures that the individual meets the legislative requirements in IRC Section 51(d)(14)(B)(ii)(II) - not regularly attending any secondary, technical or post-secondary school during the 6-month period preceding the hiring date; and Section 51(d)(14)(B)(ii)(IV) - not readily employable by reason of lacking a sufficient number of basic skills. Additional information, including employment or education history;

names of previous employers or educational institution; wages; and date of birth for individuals older than 24, are not required by this legislation, the IRS Code or ETA.

To facilitate timely certifications for the disadvantaged youth category, ETA is now issuing a national Youth Self-Attestation Form (SAF), which is attached to this TEGL. This attestation meets the legislative requirements while incorporating the IRS definitions for Disadvantaged Youth categories II., and IV., described above and in IRS Notice 2009-28 and Notice 2009-69. The national Youth Self-Attestation Form will reduce burden: 1) for states which were required to create their own attestation forms; 2) for multi-state employers who will not have to manage multiple state forms; and 3) for individuals, as the Attestation will require only the necessary information that states need to verify eligibility under the above two statutory provisions.

No later than 90 days after issuance of this TEGL, ETA requires employers and states to use only this national Youth Self-Attestation Form and cease use of any previously created state forms for all newly filed requests for certifications. After 90 days, the national Youth Self-Attestation Form is required for all newly filed Disconnected Youth certification requests. Certification requests submitted before that date that contain youth self-attestations that meet the legislative requirements outlined above may be certified without the new hire filling out the national Self-Attestation Form. However, ETA encourages states and employers to begin using the national Youth Self-Attestation Form for new requests for certification, in lieu of previously created state attestation forms, as soon as possible as the national Youth Self-Attestation Form contains only the information necessary to meet both legislative and IRS requirements.

Note: States should instruct employers to submit the national Youth Self-Attestation Form at the same time as the ETA Form 9061 and IRS Form 8850 for each certification request for the Disconnected Youth target group.

C. Employer/Consultant Created Self-Attestation Forms

TEGL 03-09 Change 1, dated October 7, 2009, required SWAs to send out a Needs Notice and a Youth Self-Attestation Form to all employers/consultants that submitted certification requests for new hires under the Disconnected Youth group. It has come to ETA's attention that, after the Recovery Act passed, some employers and employer consultants created youth self-attestation forms, based on the legislative requirements, in order to meet the filing deadlines. ETA's goals for the WOTC program are to have expeditious processing of certification requests submitted for the two ARRA target groups; to avoid or reduce backlogs; and to prevent additional burden for SWAs or employers. Therefore, ETA examined possible ways to improve the efficiency of processing and reduce burden on the

SWAs and employers. ETA believes it is in the interest of administrative efficiency to accept the previously submitted employer-created self-attestations so long as they meet the legislative requirements outlined above in Section B of this TEGL.

Therefore, ETA would like to clarify that states have the authority to and should accept employer created SAFs for previously submitted ARRA applications. For those applications already submitted, states should only reject the employer generated SAFs if they determine the SAFs do not provide the information necessary to verify the two statutory provisions requiring self-attestation for the Disconnected Youth group. States should note ETA is aware that the National Employment Opportunity Network (NEON), a group of consultants which represents the interests of those employers they work for in regards to the WOTC, created two youth self-attestation forms: 1) the first youth self-attestation form was used by NEON members (consultants) and their employers and was submitted to SWAs with their requests for certification for the ARRA Disconnected Youth group before release of IRS Notices 2009-28 and 2009-69, and 2) the second form was created and used after the release of these IRS Notices. ETA's opinion is that the NEON-created forms satisfy the legislative requirements. If there are other employer- or employer consultant-created forms that provide sufficient information to satisfy the legislative requirements as detailed in Section B of this TEGL, and if so, they should be accepted as well.

This clarification eliminates the need for the SWAs to undertake additional processing of previously submitted certification requests because it removes the requirement to send out Needs Notices for those applications that were submitted with an employer-created self-attestation form that meets the legislative requirements.

This clarification is only intended to reduce the burden for the already submitted requests for certifications. ETA and IRS issued guidance about the definitions of the legislative terms and believe that the clarifications on self-attestation requirements contained in Section B of this TEGL and the attached national Youth Self-Attestation Form will result in a more comprehensive self-attestation documentary form for individuals, employers, and SWAs. Therefore, for requests for certification filed after the end of the 90 day period after the issuance of this TEGL, the employer-created SAFs must no longer be accepted by the SWAs and will be replaced by the national Youth Self-Attestation Form attached to this TEGL. Please note that until the 90-day period is up, states should continue to accept and process applications that contain employer- or consultant-created self-attestation forms that meet the statutory requirements in Section B of this TEGL.

Note: As stated in TEGL 03-09 Change 1, OMB's approval includes permission for the SWAs to continue to accept the November 2008 Forms 9061 and 9062 through

October 17, 2009 only. This Change 2 does not alter or extend that date. As stated above, states can process these previously submitted forms when accompanied by a state-, employer-, or employer consultant-created SAF as detailed above. SWAs do not have to go back and require use of the national Youth Self-Attestation Form retroactively.

D. Guidance for Employer-ARRA Certification Requests Filed after October 17, 2009

Consistent with the guidance in the Change 1 to TEGL 3-09, all certification requests submitted after October 17, 2009, must be filed by using only the OMB-approved August 2009, IRS Form 8850 in conjunction with either an OMB-approved August 2009 ETA Form 9061 or 9062 with the November 30, 2011 expiration date.

However, the IRS has also indicated that employers may continue to file the June 2007, OMB-approved IRS 8850 so long as the certification request is for any of the target groups listed on that form and not for the new ARRA target groups.

5. **Reporting Authority.** Recovery Act reporting, program administration and processing forms and all other program-related materials are approved according to the Paperwork Reduction Act of 1995, under OMB No. 1205-0371, and all are dated August 2009. This authority is effective through November 30, 2011. SWAs are to report all program workload processing data using the August 2009, ETA Form 9058 beginning with the first quarter of Fiscal Year 2010, which closed on December 31, 2009.
6. **Paperwork Reduction Act (PRA) Notice.** According to the PRA, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The Department notes that a Federal agency may not conduct or sponsor a collection of information, nor is the public required to respond to a collection of information unless it is approved by OMB under the PRA, and displays a currently valid OMB control number (44 U.S.C. 3507). Also, notwithstanding any other provisions of law, no person shall be subject to penalty for failing to comply with a collection of information if the collection of information does not display a currently valid OMB control number (44 U.S.C. 3512). The currently valid OMB Control Number for this collection is OMB 1205-0371.

Please note that while self-attestation requirements are mandated by the IRS to document eligibility for the new ARRA Youth group, use of the attached national Youth Self-Attestation Form supersedes past ETA guidance in TEGL 3-09 and in the Change 1 to TEGL 3-09. ETA is providing the national form to states so they can uniformly meet DOL's policy guidance and IRS's legal interpretations to the Internal Revenue Code's current ARRA legislative requirements for the ARRA Disconnected

Youth target group. Additionally, the national Youth Self-Attestation Form attached to this TEGL does not add to or change the burden of states in processing requests for certification or for individuals/employers in applying for certification. The burden for providing the information to meet the self-attestation requirements is estimated to average five minutes per respondent.

7. **Action Requested.** SWA administrators are requested to provide this TEGL to all WOTC State Coordinators and related program staff, and ensure the information and guidance provided is shared with the private sector businesses, their representatives, and all other Federal and state partners effective, immediately, upon receipt of this TEGL.
8. **Inquiries.** Direct all questions to the appropriate Regional WOTC Coordinator.
9. **Attachments.**
 - a. Youth Self-Attestation Form
 - b. Forma de Auto-Juramentacion o Declaracion Personal Para Jovenes (Spanish Version)

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 on or before the day the job offer is made. The employer or consultant is to submit the SAF to the state workforce agency together with IRS Form 8850 within 28 calendar days from the employment start date of the new hire.

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 _____

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 S-4209, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371).

YOUTH SELF-ATTESTATION FORM
 (Forma de Auto-Juramentación o Declaración Personal Para Jóvenes)
 "Work Opportunity Tax Credit Program"

Instrucciones: Esta forma debe ser completada, debidamente firmada, y fechada por el joven empleado nuevo en o antes del día en que el patrono le hizo la oferta de trabajo. El patrono o su representante deberá enviar esta Auto-Juramentación o Declaración Personal junto con la "IRS Form 8850" dentro de los primeros 28 días después de la fecha en que el joven comenzó a trabajar.

Nombre del Empleado: _____

Numero de Seguro Social: _____ Fecha de Nacimiento: _____

Nombre del Patrono _____

Numero o ID Federal (EIN) del Patrono: _____

Por favor marque todos los encasillados que le apliquen a Usted. Luego firme y feche esta forma en los blancos al final de la forma.

- En los últimos 6 meses, no he asistido a ninguna escuela secundaria o técnica, ni he cursado estudios post secundarios durante mas de un promedio de 10 horas por semana, sin contar los periodos durante los cuales la escuela esta cerrada por vacaciones programadas.
- No tengo ni un Diploma de Escuela Secundaria ni un Certificado GED.
- Tengo un Diploma de Escuela Secundaria o un Certificado GED otorgado hace más de 6 meses y no he asistido ni he sido aceptado en una escuela técnica o de estudios post secundarios. Tampoco he tenido ningún empleo (excepto de vez en cuando) desde que recibí mi Diploma de Escuela Secundaria o mi Certificado de GED.

Bajo las sanciones o penalidades de perjurio, declaro que esta información es correcta y verdadera.

Firma del Empleado: _____ Fecha: _____

"Public Burden Statement (Declaración):" Las personas no están obligadas a proveer la información que esta forma pide a menos que dicha forma despliegue o muestre un número de control valido de OMB. Las personas interesadas en obtener y mantener los beneficios que este programa ofrece tienen la obligación de responder a las preguntas en esta forma. (P.L. 111-5). El tiempo que toma contestar esta forma se ha estimado que toma un promedio de 5 minutos por cada contestación, incluyendo el tiempo para leer las instrucciones, reunir y mantener los datos necesarios y completar y revisar esta colección de información. Puede enviar comentarios sobre este estimado de tiempo al Departamento del Trabajo, División de Servicios a Personas Adultas (Division of Adult Services) Room S-4209, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371).
