

December 2, 2011

**Vow to Hire Heroes Act – Work Opportunity Tax Credit Provisions
Interim Instructions for State Workforce Agencies and Employers**

On November 21, 2011, the President signed into law the “Vow to Hire Heroes Act”, which amends and expands the definition of Veteran target groups for the Work Opportunity Tax Credit (WOTC). These provisions became effective the day after the President signed the Act into law (November 22, 2011).

The Employment and Training Administration (ETA) is working to revise and issue ETA Forms 9061 and 9058, and update all other program-related materials, to reflect changes to the Veteran target groups. During this transition period until revised forms are issued, employers are instructed to continue to use the current ETA Form 9061.

When requesting certification for the Veteran target groups using ETA Form 9061, employers and consultants should do the following:

- 1) When using the hard copies of Form 9061, indicate in red at the top margin of the form the Veteran target group for which they are requesting certification.
- 2) When using an electronic form for the 9061 with those states that are fully automated, indicate in black at the top margin of the form the Veteran target group for which they are requesting certification.

Note: ETA will notify states with a date for the end of this transition period and the date when employers are to start using only the revised forms and program materials. State Workforce Agencies are to accept the current forms until additional guidance is provided by ETA.

- 3) Employers and consultants must continue to adhere to the “28-day timely filing” requirement.
- 4) Employers and consultants should follow any other instructions IRS may issue.

States and Participating Agencies should continue to use the current ETA Form 9062 and follow its instructions, which already provide for the Veteran target groups.

State Workforce Agencies should continue to use ETA Form 9058, Report 1, until further ETA guidance.