

Employers and Consultants Updated Interim Instructions, April 18, 2012

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 amended and expanded 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 revising ETA Forms 9061, 9062, and 9058, and all other program-related forms and materials, to reflect changes to the Veteran target groups. During this transition period and until revised forms are issued, employers are instructed to continue to use the current ETA Form 9061 and 9062 with an April 30, 2012 OMB expiration date. After April 30th, the current forms will be extended on a month-by-month basis until the revised forms are approved and issued.

When requesting certification for the Veteran target groups using ETA Form 9061 or 9062, employers and consultants should continue to do the following:

- 1) When using the hard copy of Form 9061, indicate at the top margin of the form the Veteran target group for which they are requesting certification.
- 2) In states that are automated and accept electronic submission of Form 9061 and 9062, employers and consultants should contact the WOTC coordinator in those states to determine the best way to submit Form 9061 or 9062 during this interim period.
- 3) Participating Agencies issuing ETA Forms 9062 must indicate at the top margin of the form the Veteran target group for which a pre-certification is being issued.
- 4) When filing VOW Act related certification requests with the SWAs, employers and consultants must file the IRS 8850 (together with ETA 9061 or 9062, when feasible) as follows:
 - For Veteran hires made before May 22, 2012, file the certification requests (Forms 8850 plus 9061 or 9062) by June 19, 2012; *and*
 - For Veteran hires made “on or after” May 22, 2012, file the certification requests (Forms 8850 plus 9061 or 9062) not later than the 28th calendar day after the new hire’s employment-start date.

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.*

- 5) Employers and consultants should now adhere to and follow the instructions IRS issued in its Notice 2012-13. It is available at: www.irs.gov/form8850.