

**General Instructions for Conditional Certifications (Form 9062)** - additional IRS instructions are located at end of document.

- ▶ For each individual that you have determined the employer would be eligible for Work Opportunity Tax Credits (WOTC) if the individual is hired complete a Form 9062 and Form 8850 (for form 8850 see separate sample/instructions).
  
- ▶ For Form 9062, **Staff** should complete the areas **highlighted in yellow**.
  - Note – Boxes 1, 2, 6, 7 and 8 have been pre-filled with the required information except for signature of Certifying Officer in Box 7.
  - Expiration Date – Enter in the last date of the month for which the certification was issued. For example a certification issued on April 8, 2009, enter in April 30, 2009.
  - Box 3 - Enter in required information (check Original – 1<sup>st</sup> time completed for this client, and for a subsequently issued 9062s – the following month, etc.- for the same client: or check Revalidation - if this is a reissuance of a certification (eligibility determination completed again within 45 days for the “Summer Youth” Target Group only.
  - Box 5 – Enter in the date the certification is being issued.
  - Box 7 – Signature of certifying officer.
  - Box 9 – Full name (last name, first name and middle initial) of individual.
  - Box 10 – SSN of individual.
  - Box 11 – Address of individual.
  - Box 12 - Check all Target Groups that apply for which this Conditional Certification is being issued.
  
- ▶ For Form 9062, **Individual** who is being certified for WOTC should complete area highlighted in **turquoise**.
  - Box 13 - Individual being certified must sign. (If minor must be signed by parent or guardian.
  
- ▶ For Form 9062, **Employer** must fill out areas highlighted in **green**.
  - Box 14 – Name of Employer/firm.
  - Box 15 – Job title individual will be holding.
  - Box 16 – Start date of individual.
  - Box 17 - Starting wage.
  - Box 18 - Employer’s name and signature.
  - Box 17 - Date employer filled out form.

# SAMPLE

## Conditional Certification Work Opportunity Tax Credit

## New York State Department of Labor Division of Employment and Workforce Solutions

		OMB No. 1205-0371	Expiration Date: <b>11/30/2009</b>
1. INITIATING AGENCY CODE (For Agency Use Only) <b>OTDA</b> <b>40 North Pearl Street</b> <b>Albany, NY 12243-</b>  CODE: <b>8000</b>	2. CONTROL NO. (For Agency Use Only)  <input checked="" type="checkbox"/> Participating Agency <input type="checkbox"/> SWA/DLA	3. TYPE OF CONDITIONAL CERT. <b>a. <input checked="" type="checkbox"/> Original</b>  (For Summer Youth ONLY, ("✓" One) a. <input type="checkbox"/> Original    b. <input type="checkbox"/> Revalidation	
4. FOR EX-FELON TARGET GROUP ONLY. a. Conviction Date: _____ b. Release Date: _____ c. Corrections Institution ID No: _____		5. DATE COMPLETED (Mo/Day/ Yr)  <b>11/10/2009</b>	
6. State Workforce Agency's Name and Address New York State Department of Labor Economic Development Services Unit (EDSU) State Office Campus, Building #12, Room 200 Albany, New York 12240	7. SIGNATURE (Authorized Official) Michael Burns Workforce Programs Specialist 3 Eugene Schultz Workforce Programs Specialist 3  <b>Michael Burns</b>	8. TELEPHONE NO. <b>PH: 518 999-9999</b> <b>FX: 518 999-9999</b> <b>PH: 518 999-9999</b> <b>FX: 518 999-9999</b>	
<b>PART I. INTRODUCTION</b>			
9. NAME OF INDIVIDUAL (Last, First, Middle) <b>John Smith</b>		10. SOCIAL SECURITY NO. <b>123-45-6789</b>	
11. ADDRESS (Number, Street, City, State, Zip Code)  <b>1 Main Street</b> <b>Albany, New York 12243</b>	12. TARGET GROUP CODE (Check all that apply) <input checked="" type="checkbox"/> 1. Receiving TANF or a member of a TANF family 9/18 months <input type="checkbox"/> 2A. Veteran receiving SNAP (Food Stamps) for 3/5 months <input type="checkbox"/> 2B. Disabled Veteran receiving compensation for a service-connected disability & was unemployed for a period totaling 6 months in the one year period ending on the hiring date. <input type="checkbox"/> 3. Ex-Felon convicted or released from prison within the last 12 months <input type="checkbox"/> 4. Designated Community Resident (DCR), ages 18 through 39 <input type="checkbox"/> 5A. Vocational Rehabilitation Consumer with a State Plan <input type="checkbox"/> 5B. Ticket Holder (TH) with an IWP from an Employment Network <input type="checkbox"/> 6. Summer Youth (SY), ages 16-17, hired between May 1 and September 15 <input checked="" type="checkbox"/> 7. Receives or is a member of a SNAP (Food Stamp) family for 3/6 months and is between ages 18 through 39 <input type="checkbox"/> 8. Received Supplemental Security Income (SSI) within the last 60 days <input type="checkbox"/> 9. Long-Term Family Assistance Recipient (LTFAR) <input type="checkbox"/> 10. Unemployed Veteran <input type="checkbox"/> 11. Disconnected Youth <input type="checkbox"/> Designated Community Resident (DCR). If DCR, enter name of RRC in the blank _____		
13. APPLICANT'S SIGNATURE: <b>John Smith</b>			
<b>NOTE TO EMPLOYER:</b> The above named individual may be eligible for certification under the Work Opportunity Tax Credit. If not employed before the expiration date noted on the top of this form, this eligibility determination is subject to review. **** <b>This form must be accompanied by IRS Form 8850 when sent in.</b>		In the event you hire this person, you should request the certification necessary for you to claim a Work Opportunity Tax Credit. Simply, complete and sign the Employer Declaration below, mail to the SWA at the address in box 6 above with the IRS Form 8850, <b>not later than the 28th day after the applicant starts work.</b> The WOTC Employer Certification Form will be sent to you, if all statutory requirements have been met.	
<b>PART II. EMPLOYER DECLARATION: I, HEREBY, DECLARE that the above named person is or will be employed by:</b>			
14. NAME OF FIRM:  <b>Acme Supermarket</b>	15. POSITION/JOB TITLE:  <b>Stock Clerk</b>	16. EMPLOYMENT START DATE: (Mo/Day/Yr) <b>11/15/09</b>	17. STARTING WAGE: \$ <b>7.15</b> per hour.
Please send a WOTC Conditional Certification (CC) for this employee. The pre-certification is for the purpose of requesting Certification to obtain the WOTC under Sec. 51 of the Internal Revenue Code. Employers are advised that such credit will cease immediately upon notification of any subsequent invalidation/revocation. Employers are further advised that if the certification herein requested is for a member of the SUMMER YOUTH target group, the tax credit for which he/she may be eligible is subject to the limits described at Sec. 51 (d)(7) of the Internal Revenue Code.			
<b>NOTE: Falsification of data on this form is a FEDERAL CRIME in violation of 18 USC 1001. Falsification of work or concealment of information is PUNISHABLE by a fine or imprisonment.</b>			

# SAMPLE

18. EMPLOYER'S NAME AND SIGNATURE

Beverly Robbins *Beverly Robbins*

19. DATE

11/15/09

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ETA Form 9062 (Rev. Aug. 2009)

**CONDITIONAL CERTIFICATION (CC) ETA FORM 9062.** When a SWA/DLA or Participating Agency (PA) determines that a job-ready applicant is, tentatively, ELIGIBLE as a member of a target group under the consolidated WOTC, it shall use this required form, without modification, to show that an eligibility determination was made for this person. **Note.** The CC serves as an official record of the pre-certification, alerts prospective employers to the availability of the tax credit if this person is hired, and provides a means for employers to request a WOTC certification for this person.

**INSTRUCTIONS FOR COMPLETING THE "CONDITIONAL CERTIFICATION" FORM. (Boxes 1-13 are for participating agency and SWA/DLA use only)**

- Box 1:** **Initiating Agency Code.** If the CC was issued by a participating agency (PA), enter its code. SWAs/DLAs assign codes to designate each PA and indicate the initiating source for the eligibility determination process. If the eligibility determination was performed by the SWA/DLA, enter the SWA/DLA code, if available. Indicate with a check mark "✓" if initiating agency is a Participating Agency or SWA/DLA.
- Box 2:** **Control Number.** Usually the PA determines the control number (CN). However, SWAs/DLAs may, for internal control purposes, develop their own CN system. It may be a Social Security No., case no., or some other appropriate designation, which permits easy filing, certification and retrieval of forms. Enter corresponding CN and indicate with a check mark "✓" whether the source is a PA or a SWA/DLA.
- Box 3:** **Type of Conditional Certification.** This system distinguishes between "Original," if the individual is being processed for the first time, or "Revalidation," if the eligibility process was performed within the previous 12-month period, (e.g., 45 days for the Summer Youth target group only). Otherwise, the Conditional Certification is counted as "Original." Indicate with a check mark "✓" whether eligibility determination is "Original" or "Revalidation."
- Box 4:** **For Ex-Felon Target Group Only.** For items a - c, enter the corresponding information. This information will help you in verifying target group eligibility.
- Box 5:** **Date Completed.** Enter the month, day, year in which the eligibility determination was completed.
- Box 6:** **SWA/DLA's Name and Address.** (If known, enter or stamp the name and address, including zip code, of the SWA/DLA responsible for Certifications requests for the employer indicated in Box 16. Leave blank if SWA/DLA's name and address is unknown.
- Box 7:** **Signature.** Enter signature of the authorized conditionally-certifying official.
- Box 8:** **Telephone No.** Enter corresponding SWA/DLA or participating agency area code, telephone number and extension, if available.

**PART I. INTRODUCTION:**

- Box 9:** **Name of Individual.** Enter the individual's/applicant's full name (i.e., last name, first name and middle initial).
- Box 10:** **Social Security Number.** Enter the individual's/applicant social security number.
- Box 11:** **Address/Telephone No.** Enter the individual's/applicant's home address, including apartment number and zip code. After address, enter individual's/applicant's telephone number, including area code.
- Box 12:** **Target Group Code.** Enter a check mark "✓" to indicate if "Summer Youth, "Ticket Holder (TH)" with an IWP from an Employment Network (EN), Long-term Family Assistance Recipient (LTFAR), or Designated Community Resident (DCR). If a DCR living in RRC, enter name of county on the blank space. If different from Summer Youth, Ticket Holder, LTFAR, or DCR, enter code for specific WOTC target group based on applicant's information and available documentation.
- Box 13:** **Signature.** Get applicant's signature. If a minor, parent or guardian must sign here.

# SAMPLE

# SAMPLE

## PART II. EMPLOYER DECLARATION:

**Box 14:** Name of Firm. Enter full name of the employing firm (the firm where the employee will actually work).

**Box 15:** Position/Job Title. Enter the position or job title the employee will hold.

**Box 16:** Employment-Start Date. Enter the date the employee began or will begin work for the employing firm.

**Box 17:** Starting Wage. Enter the wage or salary which the employee will be paid. If not known, enter an estimated wage.

**Box 18:** Employer's Name and Signature. Enter employer's corresponding signature here.

**Box 19.** Date. Enter month, day and year when you signed this form.

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Persons are not required to respond to this collection of information unless it displays a currently valid OMB Control Number. Respondents' obligation to reply to these requirements for obtaining the tax credit per P.L. 104-188. Public reporting burden for this collection of information is estimated to average .33 minutes per response, including the time for reading instruction, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden to the U.S. Department of Labor, Division of Adult Services, Room C-4514, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371)

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