



This document is scheduled to be published in the Federal Register on 08/04/2016 and available online at <http://federalregister.gov/a/2016-18405>, and on FDsys.gov

DEPARTMENT OF LABOR

Employment and Training Administration

Agency Information Collection Activities; Comment Request; Work Opportunity Tax Credit (WOTC)

ACTION: Notice.

SUMMARY: The Department of Labor (DOL), Employment and Training Administration is soliciting comments concerning a proposed extension for the authority to conduct the information collection request (ICR) titled, “Work Opportunity Tax Credit (WOTC).” This comment request is part of continuing Departmental efforts to reduce paperwork and respondent burden in accordance with the Paperwork Reduction Act of 1995 (PRA), 44 U.S.C. 3501 et seq.

DATES: Consideration will be given to all written comments received by [INSERT DATE 60 DAYS AFTER THE DATE OF PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: A copy of this ICR with applicable supporting documentation; including a description of the likely respondents, proposed frequency of response, and estimated total burden may be obtained free by contacting Carmen Ortiz, WOTC National Coordinator, by telephone at 202-693-2786 (these are not toll-free numbers) or by email at AskWOTC@dol.gov.

Submit written comments about, or requests for a copy of, this ICR by mail or courier to the U.S. Department of Labor, Employment and Training Administration, Attention: Carmen Ortiz, Room C-4510 200 Constitution Avenue, N.W., Washington, D.C. 20210; by email: AskWOTC@dol.gov; or by Fax 202-693-3015.

FOR FURTHER INFORMATION: Contact Carmen Ortiz, WOTC National Coordinator, by telephone at 202-693-2786 (these are not toll-free numbers) or by email at AskWOTC@dol.gov.

SUPPLEMENTARY INFORMATION: The DOL, as part of continuing efforts to reduce paperwork and respondent burden, conducts a pre-clearance consultation program to provide the general public and Federal agencies an opportunity to comment on proposed and/or continuing collections of information before submitting them to the OMB for final approval. This program helps to ensure requested data can be provided in the desired format, reporting burden (time and financial resources) is minimized, collection instruments are clearly understood, and the impact of collection requirements can be properly assessed.

The Work Opportunity Tax Credit (WOTC) program is authorized under § 51 and 3111(e) of the Internal Revenue Code (Code) and the Small Business Job Protection Act of 1996, (Pub. L. No. 104-188), including Title 26 U.S.C. The WOTC program is currently extended and amended by the Protecting Americans from Tax Hikes Act of 2015, (Pub. L. No. 114-113), div. Q (PATH Act). See attached PATH Act, which authorizes this information collection. The WOTC is a Federal tax credit available to employers for hiring individuals from certain target groups who have consistently faced significant barriers to employment. On December 18, 2015, President Obama signed into law the PATH Act that retroactively reauthorizes the WOTC program and all its current target groups for a five-year period, from January 1, 2015 to December 31, 2019. Additionally the PATH Act extends the Empowerment Zones for a two-year period, from December 31, 2014 to December 31, 2016, and introduces a new target group, Qualified

Long-term Unemployment Recipients, for new hires that begin to work for an employer on or after January 1, 2016 through December 31, 2019.

This submission includes seven WOTC processing and administrative program forms as follows: 1) ETA Form 9058, Report 1 - Certification Workload and Characteristics of Certified Individuals; 2) ETA Form 9061, Individual Characteristics Form; 3) ETA Form 9061, Spanish version; 4) ETA Form 9062, Conditional Certification; 5) ETA Form 9063, Employer Certification, 6) ETA Form 9065, Agency Declaration of Verification Results Worksheet; and 7) ETA Form 9175, Long-term Unemployment Recipient Self-Attestation Form.

The data collected under this submission are necessary for effective Federal administration of the WOTC program, including allowing ETA and IRS to oversee state administration of the tax credit. Uniform program administration procedures and forms assure that businesses, especially multistate businesses that use the WOTC, receive consistent treatment from state to state regarding eligibility determinations, processing of their certification requests, and the statutory rules for receipt of the tax credit requests are administered in a consistent manner by the SWAs.

This information collection is subject to the PRA. A Federal agency generally cannot conduct or sponsor a collection of information, and the public is generally not required to respond to an information collection, unless it is approved by the OMB under the PRA and displays a currently valid OMB Control Number. In addition, notwithstanding any other provisions of law, no person shall generally be subject to penalty for failing to comply with a collection of information that does not display a valid Control Number. See 5 CFR 1320.5(a) and 1320.6.

Interested parties are encouraged to provide comments to the contact shown in the ADDRESSES section. Comments must be written to receive consideration, and they will be summarized and included in the request for OMB approval of the final ICR. In order to help ensure appropriate consideration, comments should mention OMB CONTROL No. 1205-0371.

Submitted comments will also be a matter of public record for this ICR and posted on the Internet, without redaction. The DOL encourages commenters not to include personally identifiable information, confidential business data, or other sensitive statements/information in any comments.

The DOL is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses.

Agency: DOL-ETA.

Type of Review: "Revision of a Currently Approved Collection."

Title of Collection: Work Opportunity Tax Credit (WOTC).

Forms: 1) ETA Form 9058, Report 1 - Certification Workload and Characteristics of Certified Individuals; 2) ETA Form 9061, Individual Characteristics Form; 3) ETA Form 9061, Spanish version; 4) ETA Form 9062, Conditional Certification; 5) ETA Form 9063, Employer Certification, 6) ETA Form 9065, Agency Declaration of Verification Results Worksheet; and 7) ETA Form 9175, Long-term Unemployment Recipient Self-Attestation Form.

OMB Control Number: 1205-0371.

Affected Public: State Workforce Agencies (SWAs), Private Sector, Individuals or Households and 501 (c) Tax-Exempt organizations hiring certain Veterans.

Estimated Number of Respondents: 2,010,874.

Frequency: Varies.

Total Estimated Annual Responses: 5,840,620.

Estimated Average Time per Response: Varies.

Estimated Total Annual Burden Hours: 1,960,774 hours.

Total Estimated Annual Other Cost Burden: \$0.00

AUTHORITY: 44 U.S.C. 3506(c)(2)(A).

Portia Wu

Assistant Secretary

Employment and Training Administration

BILLING CODE: 4510-FN-P

[FR Doc. 2016-18405 Filed: 8/3/2016 8:45 am; Publication Date: 8/4/2016]