

# Mass Workforce Issuance

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**Workforce Issuance No. 11-46**

Policy  Information

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**To:** Chief Elected Officials  
Workforce Investment Board Chairs  
Workforce Investment Board Directors  
Title I Administrators  
Career Center Directors  
Title I Fiscal Officers  
DCS Regional Managers

**cc:** WIA State Partners

**From:** George Moriarty, Director  
Department of Career Services

**Date:** July 20, 2011

**Subject:** **Extension of the Work Opportunity Tax Credit Program**

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**Purpose:** To notify local Workforce Investment Boards, One-Stop Career Center Operators and other local workforce investment partners of the extension of the Work Opportunity Tax Credit (WOTC) Program through December 31, 2011.

**Background:** The WOTC Program's legislative authority was due to expire on August 31, 2011. On July 13, 2011, the U.S. Department of Labor Employment and Training Administration (ETA) published Training and Employment Guidance Letter (TEGL) No. 1-11, Extension of the Work Opportunity Tax Credit (WOTC) Program and Department of Housing and Urban Development (HUD) Empowerment Zones.

In addition to extending the Program through the end of 2011, the legislative action allows states to process timely filed WOTC certification requests and related backlogs for two targeted groups: the "Summer Youth" and "Designated Community Resident" whose WOTC eligibility was suspended when legislative authority for HUD's urban Enterprise Communities and Renewal Communities Program along with the U.S. Department of Agriculture's (USDA) rural Empowerment Zones Program expired on December 31, 2009.

In accordance with TEGL No. 1-11 States are instructed to:

1. accept and fully process timely filed WOTC certification requests and related backlogs for the Summer Youth and Designated Community Resident target groups received prior to, or up to December 31, 2009; and
2. to process all timely filed certification requests for the above mentioned two groups received and logged after December 31, 2009 for new employees that began to work for an employer on or after January 1, 2010 under the above two groups.

The full text of TEGL No.1-11 may be accessed through the following link:

<http://wdr.doleta.gov/directives/attach/TEGL/TEGL1-11ACC.pdf>

**Inquiries:** Please direct all inquiries specific to WOTC eligibility to Jack Sprince at [Jsprince@detma.org](mailto:Jsprince@detma.org). All other inquiries regarding this Issuance should be directed to the U.S. Department of Labor Regional Office.