



# Instructions for Employment Eligibility Verification

Department of Homeland Security  
U.S. Citizenship and Immigration Services (USCIS)

USCIS  
Form I-9  
OMB No. 1615-0047  
Expires 08/31/2012

**Read all instructions carefully before completing this form.**

**Anti-Discrimination Notice.** It is illegal to discriminate against any work-authorized individual in hiring, discharge, recruitment or referral for a fee, or in the employment eligibility verification (Form I-9 and E-Verify) process based on that individual's citizenship status, immigration status, or national origin. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documentation presented has a future expiration date may also constitute illegal discrimination. For more information, call the Office of Special Counsel for Immigration-Related Unfair Employment Practices (OSC) at 1-800-255-7688 (employees), 1-800-255-8155 (employers), or 1-800-237-2515 (TTY), or visit [www.justice.gov/crt/about/osc](http://www.justice.gov/crt/about/osc).

## What Is the Purpose of This Form?

Employers must complete Form I-9 to document that they have verified the identity and employment authorization of each new employee (both citizen and noncitizen) hired after November 6, 1986, to work in the United States. In the Commonwealth of the Northern Mariana Islands (CNMI), employers must complete Form I-9 to document that they have verified the identity and employment authorization of each new employee (both citizen and noncitizen) hired after November 27, 2011.

## General Instructions

Employers are responsible for completing and retaining Form I-9. For the purpose of completing this form, the term "employer" means all employers, including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors.

Form I-9 is made up of three sections. Employers may be fined if the form is not complete or if Sections 1, 2, and 3 are not kept together. Do not mail completed forms to ICE or USCIS.

## Section 1. Employee Information and Attestation

Newly hired employees must complete and sign Section 1 of Form I-9 no later than the first day of work for pay. Section 1 should never be completed before the employee has accepted a job offer.

Employees must provide the following information to complete Section 1:

**Name:** List your full legal family name, given name, and middle initial. Your family name is your last name or surname. If you have two last names or a hyphenated last name, include both names in the last name field. Your given name is your first name. Your middle initial is the first letter of your second given name, or the first letter of your middle name, if any.

**Maiden Name:** List your maiden name, if applicable. If you have no maiden name, write "N/A".

**Address:** List the address where you currently live, including Street Number and Name, Apartment Number (if applicable), City, State, and Zip Code. Do not provide a Post Office Box address (P.O. Box).

**Date of Birth:** List your date of birth in the mm/dd/yyyy format. For example, January 23, 1950 should be written as 01/23/1950.

**U.S. Social Security Number:** List your nine-digit Social Security number. Providing your Social Security number is voluntary. However, if your employer participates in E-Verify, you must provide your Social Security number.

**E-mail Address and Telephone Number (optional):** List your e-mail address and telephone number. Providing your e-mail address or telephone number is voluntary. However, including it may assist DHS in contacting you regarding verification of your employment authorization.

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All employees must attest in Section 1, under penalty of perjury, to their citizenship or immigration status by checking one of the following four boxes provided on the form:

**1. A citizen of the United States**

**2. Noncitizen national of the United States:** Noncitizen nationals of the United States are persons born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.

**3. Lawful permanent resident:** A lawful permanent resident is any person who is not a U.S. citizen and who resides in the United States under legally recognized and lawfully recorded permanent residence as an immigrant. The term "lawful permanent resident" includes conditional residents. If you check this box, write your Alien Registration Number (A-Number)/USCIS-Number on the line next to your selection.

**4. Alien authorized to work:** If you are not a citizen or national of the United States or a lawful permanent resident, but are authorized to work in the United States, check this box.

If you check this box:

- a. Record the date that your employment authorization expires, if any. Aliens whose employment authorization does not expire, such as refugees, asylees, and certain citizens of the Federated States of Micronesia, the Republic of the Marshall Islands, or Palau, may write "N/A" on this line.
- b. Next, list your Alien Registration Number (A-Number) / USCIS-Number. If you have not received an A-Number/USCIS-Number, record your Admission Number. You can find your Admission Number on Form I-94, "Arrival-Departure Record."
  - (1) If you were issued this Form I-94 when you entered the United States, such as at an airport or land border, then also record information about the foreign passport you used to enter the United States (number and country of issuance).
  - (2) If you received this Form I-94 from USCIS within the United States, or you entered the United States without a foreign passport, write "N/A" on the foreign passport number and country of issuance lines.

Sign your name in the "Signature of Employee" block and record the date you completed and signed Section 1. By signing and dating this form, you attest that the citizenship or immigration status you selected is correct and that you are aware that you may be imprisoned and/or fined for making false statements or using false documentation when completing this form.

**Preparer/Translator Certification**

The Preparer/Translator Certification must be completed if the employee requires assistance to complete Section 1 (e.g., the employee needs the instructions or responses translated, someone other than the employee fills out the information blocks, or someone with disabilities needs additional assistance). The employee must still sign Section 1.

**Minors and Certain Employees with Disabilities (Special Placement)**

Parents or legal guardians assisting minors (individuals under 18) and certain employees with disabilities should review the guidelines in the *Handbook for Employers: Instructions for Completing Form I-9 (M-274)* on [www.uscis.gov/I-9Central](http://www.uscis.gov/I-9Central) before completing Section 1. These individuals have special procedures for establishing identity if they cannot present an identity document for Form I-9. The special procedures include (1) the parent or legal guardian filling out Section 1 and writing "minor under age 18" or "special placement," whichever applies, in the employee signature block; and (2) the employer writing "minor under age 18" or "special placement" under List B in Section 2.

**Section 2. Employer Review and Verification**

Before completing Section 2, employers must ensure that Section 1 is completed properly and on time. Employers may not ask an individual to complete Section 1 before he or she has accepted a job offer.

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Employers must complete Section 2 by examining evidence of identity and employment authorization within 3 business days of the employee's first day of work for pay. For example, if an employee starts work for pay on Monday, the employer must complete Section 2 by Thursday of that week. However, if an employer hires an individual for less than 3 business days, Section 2 must be completed no later than the first day of work for pay.

Employers cannot specify which document(s) employees may present from the Lists of Acceptable Documents listed on the last page of Form I-9 to establish identity and employment authorization. Employees must present one selection from List A **OR** a combination of one selection from List B and one selection from List C. List A contains documents that show both identity and employment authorization. List B contains documents that show identity only, and List C contains documents that show employment authorization only.

Employers must:

1. Physically examine each original document the employee presents to determine if it reasonably appears to be genuine and to relate to the person presenting it. The person who examines the documents must be the same person who signs Section 2.
2. Record the document title, issuing authority, document number(s) and expiration date (if any) from the original document(s) the employee presents.

If the employee is a student or exchange visitor who presented a foreign passport with a Form I-94, the employer should also enter in Section 2:

- a. The student's Form I-20 or DS-2019 number (Student and Exchange Visitor Information System-SEVIS Number); and
  - b. The program end date from the Form I-20 or the employment authorization expiration date from the DS-2019.
3. Enter the employee's first day of work for pay.
  4. Provide the name and title of the person completing Section 2.
  5. Sign and date the attestation on the date Section 2 is completed.
  6. Record the employer's business name and address.
  7. Return the employee's documentation.

Employers may, but are not required to, photocopy the document(s) presented. If photocopies are made, they should be made for all new hires. Photocopies may only be used for the verification process and must be retained and presented with Form I-9. Employers must always complete Section 2 even if they photocopy an employee's document(s). Making photocopies of an employee's document(s) cannot take the place of completing Form I-9. Employers are still responsible for completing and retaining Form I-9.

### **Expired Documents**

Only unexpired, original documentation is acceptable. However, in some instances, a document that appears to be expired may be acceptable if the expiration date shown on the face of the document has been extended, such as for individuals with temporary protected status. Refer to the *Handbook for Employers: Instructions for Completing Form I-9 (M-274)* or I-9 Central ([www.uscis.gov/I-9Central](http://www.uscis.gov/I-9Central)) for examples.

### **Receipts**

If an employee is unable to present a required document (or documents), the employee can present an acceptable receipt in lieu of a document from the Lists of Acceptable Documents on the last page of this form. Receipts showing that a person has applied for an initial grant of employment authorization, or for renewal of employment authorization, are not acceptable. Employers cannot accept receipts if employment will last less than 3 days.

Employees must present receipts within 3 business days of their first day of work for pay and must present valid replacement documents within the timeframes described below.

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There are 3 types of acceptable receipts:

1. A receipt showing that the employee applied to replace a document that was lost, stolen or damaged.  
The employee must present the actual document within 90 days.
2. The arrival portion of Form I-94/I-94A with a temporary I-551 stamp and a photograph of the individual.  
The employee must present the actual Permanent Resident Card (Form I-551) by the expiration date of the temporary I-551 stamp, or, if there is no expiration date, within 1 year from the date of issue.
3. The departure portion of Form I-94/I-94A with a refugee admission stamp.  
The employee must present an unexpired Employment Authorization Document (Form I-766) or a combination of a List B document and an unrestricted Social Security card within 90 days

When the employee provides an acceptable receipt, the employer should:

1. Record the document title in Section 2 under the sections entitled List A, List B, or List C, as applicable.
2. Write the word "receipt" and its document number in the "Document Number" space. Record the last day that the receipt is valid in the "Expiration Date" field.

By the end of the receipt validity period, the employer should:

1. Cross out the word "receipt" and any accompanying document number and expiration date.
2. Record the number and other required document information from the actual document presented.
3. Initial and date the change.

See the *Handbook for Employers: Instructions for Completing Form I-9 (M-274)* at [www.uscis.gov/I-9Central](http://www.uscis.gov/I-9Central) for more information on receipts.

### **Section 3. Reverification and Rehires**

Employers should complete Section 3 when reverifying that an employee is authorized to work. Employers may also complete Section 3 when rehiring an employee within 3 years of the date Form I-9 was originally completed. When completing Section 3, if the employee's name has changed, record the name change in Block A.

For employees who provide an employment authorization expiration date in Section 1, employers must reverify employment authorization on or before the date provided.

Some employees may write "N/A" on the space provided for the expiration date in Section 1 if they are aliens whose employment authorization does not expire (e.g., asylees, refugees, certain citizens of the Federated States of Micronesia, the Republic of the Marshall Islands, or Palau). For such employees, reverification does not apply unless they choose to present evidence of employment authorization in Section 2 that contains an expiration date (e.g., Form I-766, Employment Authorization Document).

Reverification also applies if evidence of employment authorization (List A or List C document) presented in Section 2 expires, except employers should not reverify:

1. U.S. citizens and noncitizen nationals; or
2. Lawful permanent residents who presented a Permanent Resident Card (Form I-551) for Section 2.

Reverification does not apply to List B documents.

If both Section 1 and Section 2 indicate expiration dates triggering the reverification requirement, the employer should reverify by the earlier date.

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For reverification, an employee must present unexpired documentation from either List A or List C showing he or she is still authorized to work. Employers CANNOT require the employee to present a particular document from List A or List C. The employee may choose which document to present.

To complete Section 3, employers should follow these instructions:

1. Complete Block A if an employee's name has changed at the time you complete Section 3.
2. Complete Block B with the date of rehire if you rehire an employee within 3 years of the date this form was originally completed, and the employee is still authorized to be employed on the same basis as previously indicated on this form. Also complete the "Signature of Employer or Authorized Representative" block.
3. Complete Block C if:
  - a. The employment authorization or employment authorization document of a current employee is about to expire and requires reverification; or
  - b. You rehire an employee within 3 years of the date this form was originally completed and his or her employment authorization or employment authorization document has expired. (Complete Block B for this employee as well.)

To complete Block C:

1. Examine either a List A or List C document the employee presents that reflects that the employee is currently authorized to work in the United States;
2. Record the document title, document number, and expiration date (if any); and
3. Complete the "Signature of Employer or Authorized Representative" block, including the date.

Note that for reverification purposes, employers have the option of completing Section 3 of a new Form I-9. However, if there is a more current version of the Form I-9 at the time of reverification, you must complete Section 3 of the most current version of the form. You must attach the new Form I-9 to the employee's original Form I-9.

### What Is the Filing Fee?

There is no fee for completing Form I-9. This form is not filed with USCIS or any government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the "**USCIS Privacy Act Statement**" that follows.

### USCIS Forms and Information

For more detailed information about completing Form I-9, employers and employees should refer to the *Handbook for Employers: Instructions for Completing Form I-9 (M-274)*.

You can also obtain information about Form I-9 from the USCIS Web site at [www.uscis.gov/I-9Central](http://www.uscis.gov/I-9Central), by e-mailing USCIS at [I-9Central@dhs.gov](mailto:I-9Central@dhs.gov), or by calling **1-888-464-4218**.

To obtain USCIS forms or the *Handbook for Employers*, you can download them from the USCIS Web site at [www.uscis.gov/forms](http://www.uscis.gov/forms) or call the USCIS toll-free number at **1-800-870-3676**.

Information about E-Verify, a free and voluntary program that allows participating employers to electronically verify the employment eligibility of their newly hired employees, can be obtained from the USCIS Web site at [www.dhs.gov/E-Verify](http://www.dhs.gov/E-Verify), by e-mailing USCIS at [E-Verify@dhs.gov](mailto:E-Verify@dhs.gov), or by calling **1-888-464-4218**.

Employees with questions about Form I-9 and/or E-Verify can reach the USCIS employee hotline by calling **1-888-897-7781**.

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## Photocopying and Retaining Form I-9

A blank Form I-9 may be reproduced, provided all sides are copied. The Instructions and Lists of Acceptable Documents must be available to all employees completing this form. Employers must retain each employee's completed Form I-9 for as long as the individual works for the employer. Once the individual's employment ends, the employer must retain this form for either 3 years after the date of hire or 1 year after the date employment ended, whichever is later.

Form I-9 may be signed and retained electronically, in compliance with Department of Homeland Security regulations at 8 CFR 274a.2.

## USCIS Privacy Act Statement

**AUTHORITIES:** The authority for collecting this information is the Immigration Reform and Control Act of 1986, Public Law 99-603 (8 USC 1324a).

**PURPOSE:** This information is collected by employers to comply with the requirements of the Immigration Reform and Control Act of 1986. This law requires that employers verify the identity and employment authorization of individuals they hire for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

**DISCLOSURE:** Submission of the information required in this form is voluntary. However, failure of the employer to ensure proper completion of this form for each employee may result in the imposition of civil or criminal penalties. In addition, employing individuals knowing that they are unauthorized to work in the United States may subject the employer to civil and/or criminal penalties.

**ROUTINE USES:** This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The employer will keep this form and make it available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Office of Special Counsel for Immigration-Related Unfair Employment Practices.

## Paperwork Reduction Act

An agency may not conduct or sponsor an information collection and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The public reporting burden for this collection of information is estimated at 13 minutes per response, including the time for reviewing instructions and completing and retaining the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Citizenship and Immigration Services, Regulatory Products Division, Office of the Executive Secretariat, 20 Massachusetts Avenue, N.W., Washington, DC 20529-2020; OMB No. 1615-0047. **Do not mail your completed Form I-9 to this address.**



**Employment Eligibility Verification**  
**Department of Homeland Security**  
 U.S. Citizenship and Immigration Services (USCIS)

**USCIS**  
**Form I-9**  
 OMB No. 1615-0047  
 Expires 08/31/2012

► **START HERE.** Read instructions carefully before completing this form. The instructions must be available during completion of this form.  
**ANTI-DISCRIMINATION NOTICE:** It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

**Section 1. Employee Information and Attestation** *(Employees must complete and sign Section 1 of Form I-9 no later than the first day of work for pay, but not before accepting a job offer.)*

Print Name: Family Name <i>(Last Name)</i>		Given Name <i>(First Name)</i>		Middle Initial	Maiden Name, if applicable	
Address - Street Number and Name		Apt. Number	City or Town		State	Zip Code
Date of Birth <i>(mm/dd/yyyy)</i>	U.S. Social Security Number		E-mail Address (optional)		Telephone Number (optional)	

**I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.**

**I attest, under penalty of perjury, that I am (check one of the following):**

- A citizen of the United States
- A noncitizen national of the United States (see instructions)
- A lawful permanent resident (Alien Registration Number/USCIS-Number) ►
- An alien authorized to work until (expiration date, if applicable, month/day/year) \_\_\_\_\_. Some aliens may write "N/A" on this line. See instructions.

*For aliens authorized to work, list your Alien Registration Number / USCIS-Number or Form I-94 Admission Number:*

1. Alien Registration Number / USCIS-Number:

2. Form I-94 Admission Number:

If you received your Form I-94 when traveling to the United States, include the following:

Foreign Passport Number: \_\_\_\_\_

Country of Issuance: \_\_\_\_\_

Some aliens may write "N/A" on the foreign passport number and country of issuance lines. See instructions.

Signature of Employee:	Date <i>(mm/dd/yyyy)</i> :
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**Preparer and/or Translator Certification.** *(To be completed and signed if Section 1 is prepared by a person other than the employee.)*

**I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.**

Signature of Preparer/Translator:			Date <i>(mm/dd/yyyy)</i> :		
Print Family Name of Preparer <i>(Last Name)</i>		Given Name <i>(First Name)</i>		Middle Initial	
Address <i>(Street Number and Name)</i>		City or Town		State	Zip Code

**3-D Barcode**

**Employee Family Name in Caps (last name), Given Name (first name), and Middle Initial:**

**Section 2. Employer Review and Verification**

*(Employers must complete and sign Section 2 within 3 business days of the employee's first day of work for pay. Employers must examine one document from List A OR examine a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents" on the next page of this form. For each document you review, record the following information: document title, issuing authority, document number, and expiration date, if any.)*

List A	OR	List B	AND	List C
Document title: <input type="text"/>		Document title: <input type="text"/>		Document title: <input type="text"/>
Issuing authority: <input type="text"/>		Issuing authority: <input type="text"/>		Issuing authority: <input type="text"/>
Document Number: <input type="text"/>		Document Number: <input type="text"/>		Document Number: <input type="text"/>
Expiration Date (if any): (mm/dd/yyyy) ► <input type="text"/>		Expiration Date (if any): (mm/dd/yyyy) ► <input type="text"/>		Expiration Date (if any): (mm/dd/yyyy) ► <input type="text"/>
Document Number: <input type="text"/>				
Expiration Date (if any): (mm/dd/yyyy) ► <input type="text"/>				
Document Number: <input type="text"/>				
Expiration Date (if any): (mm/dd/yyyy) ► <input type="text"/>				

**Certification**

**I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.**

**The employee's first day of work for pay (mm/dd/yyyy):** . **(State employment agencies may omit this date.)**

Signature of Employer or Authorized Representative		Title of Employer or Authorized Representative		Date (mm/dd/yyyy)	
Print Family Name (Last Name)		Given Name (First Name)		Employer's Business or Organization Name	
Employer's Address (Street Number and Name)		City or Town		State	Zip Code

**Section 3. Reverification and Rehires** *(To be completed and signed by employer.)*

<b>A. New Name (if applicable)</b>			<b>B. Date of Rehire (if applicable)</b>		
Family Name (Last Name)	Given Name (First Name)	Middle Initial	(mm/dd/yyyy) ► <input type="text"/>		
<input type="text"/>	<input type="text"/>	<input type="text"/>			

**C. If employee's previous grant of employment authorization has expired, provide the information for the document that establishes current employment authorization in the space provided below.**

Document Title: <input type="text"/>	Document Number: <input type="text"/>	Expiration Date (if any) (mm/dd/yyyy): <input type="text"/>
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**I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.**

Signature of Employer or Authorized Representative: <input type="text"/>	Date (mm/dd/yyyy): <input type="text"/>
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## LISTS OF ACCEPTABLE DOCUMENTS

All documents must be unexpired

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

<b>LIST A</b> <b>Documents that Establish Both Identity and Employment Authorization</b>	<b>LIST B</b> <b>Documents that Establish Identity</b>	<b>LIST C</b> <b>Documents that Establish Employment Authorization</b>
<b>OR</b>		<b>AND</b>
<ol style="list-style-type: none"> <li>1. U.S. Passport or U.S. Passport Card</li> <li>2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</li> <li>3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</li> <li>4. Employment Authorization Document that contains a photograph (Form I-766)</li> <li>5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status:               <ol style="list-style-type: none"> <li>a. Foreign passport; and</li> <li>b. Form I-94 or Form I-94A that has the following:                   <ol style="list-style-type: none"> <li>(1) The same name as the passport; and</li> <li>(2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.</li> </ol> </li> </ol> </li> <li>6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI</li> </ol>	<ol style="list-style-type: none"> <li>1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>3. School ID card with a photograph</li> <li>4. Voter's registration card</li> <li>5. U.S. Military card or draft record</li> <li>6. Military dependent's ID card</li> <li>7. U.S. Coast Guard Merchant Mariner Card</li> <li>8. Native American tribal document</li> <li>9. Driver's license issued by a Canadian government authority</li> </ol> <p style="text-align: center;"><b>For persons under age 18 who are unable to present a document listed above:</b></p> <ol style="list-style-type: none"> <li>10. School record or report card</li> <li>11. Clinic, doctor, or hospital record</li> <li>12. Day-care or nursery school record</li> </ol>	<ol style="list-style-type: none"> <li>1. A Social Security Account Number card other than one that specifies on the face that the issuance of the card does not authorize employment in the United States A card that includes one of the following restrictions, for example, is not acceptable:               <ol style="list-style-type: none"> <li>(1) NOT VALID FOR EMPLOYMENT</li> <li>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION</li> <li>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION</li> </ol> </li> <li>2. Certification of Birth Abroad issued by the Department of State (Form FS-545)</li> <li>3. Certification of Report of Birth issued by the Department of State (Form DS-1350)</li> <li>4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal</li> <li>5. Native American tribal document</li> <li>6. U.S. Citizen ID Card (Form I-197)</li> <li>7. Identification Card for Use of Resident Citizen in the United States (Form I-179)</li> <li>8. Employment authorization document issued by the Department of Homeland Security</li> </ol>

**Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274).**

**Refer to Section 2 of the instructions, entitled "Employer Review and Verification," for more information about acceptable receipts.**