

Attestation for Employers Seeking to Employ H-2B Nonimmigrant Workers
Under Section 105 of Division G, Title I of the Further Consolidated Appropriations Act, 2024, Public
Law 118-47, as extended by Public Law 119-37 Form ETA-9142-B-CAA-10
U.S. Department of Labor



REQUESTED ALLOCATION: With the petition supported by this Form ETA-9142-B-CAA-10, I am requesting H-2B nonimmigrant workers under the indicated fiscal year (FY) 2026 supplemental allocation, and I understand that the H-2B petition may only request workers who qualify for this allocation (check only one):

- A returning worker(s) to begin employment during the period beginning January 1, 2026, through March 31, 2026.
- A returning worker(s) to begin employment during the period beginning April 1 through April 30, 2026.
- A worker(s) to begin employment during the period beginning May 1, 2026, through September 30, 2026 who is not subject to a returning worker requirement under 8 CFR 214.2(h)(6)(xvi)(B)(2).

As an appendix to the approved Form ETA-9142B, *Application for Temporary Employment Certification*, and attached Form I-129, *Petition for a Nonimmigrant Worker*, and by virtue of my signature below, **I hereby certify that the following is true and correct:**

- (A) I am an employer with an approved temporary labor certification from the U.S. Department of Labor (DOL) seeking permission to employ H-2B nonimmigrant workers for temporary employment in the United States.
- (B) I was granted temporary labor certification from DOL for my business's job opportunity, which required that the worker(s) **begin employment from January 1, 2026, through September 30, 2026**, and is currently valid.
- (C) I attest that, at the time of completing this form, my business is suffering irreparable harm or will suffer impending irreparable harm (that is, permanent and severe financial loss) without the ability to employ all of the H-2B nonimmigrant workers requested on my Form I-129 petition filed pursuant to 8 CFR 214.2(h)(6)(xvi) in the job opportunity certified by DOL, which is justified based on one or more of the following applicable types of evidence that I have retained and am prepared to submit, upon request from U.S. Department of Homeland Security (DHS) and/or DOL, beginning on the date the I-129 petition is filed.
 - Executed work contracts requiring the services or labor in the job opportunity certified by DOL to commence during fiscal year 2026
 - Client or customer work orders, reservations, or other business arrangements requiring the services or labor in the job opportunity certified by DOL to commence during fiscal year 2026
 - Financial records (e.g., profit-loss statements, bank statements, tax returns)
 - Payroll records or earnings statements
 - Evidence of reliance on a certain number of workers to operate, based on the nature and size of the business
 - Other types of evidence demonstrating irreparable harm (briefly describe in the space below):

- (D) I attest that I have prepared a detailed written statement that I will provide upon request from DHS and/or DOL describing how my business is suffering irreparable harm or will suffer impending irreparable harm (that is, permanent and severe financial loss) without the ability to employ all of the H-2B nonimmigrant workers requested on my Form I-129 petition, and how each type of evidence that I will maintain (as identified in the checkboxes above) demonstrates that my business is suffering irreparable harm or will suffer impending irreparable harm.
- (E) I attest that my business has a bona fide temporary need for all the H-2B nonimmigrant workers requested on the Form I-129 petition, consistent with 8 CFR 214.2(h)(6)(ii).

- (F) I attest that each of the workers I request and/or instruct to apply for a visa under this petition, whether currently named or unnamed, have been issued an H-2B visa or were otherwise granted H-2B status during one of the last three (3) fiscal years (Fiscal Years 2023, 2024, or 2025), unless this petition, as indicated in the REQUESTED ALLOCATION section above, requests a worker(s) to begin employment during the period beginning May 1, 2026 through September 30, 2026, who is not subject to a returning worker requirement, consistent with 8 CFR 214.2(h)(6)(xvi)(B)(2).
- (G) I agree to retain, for a period of 3 years from the date of certification, a copy of this signed attestation form, evidence and detailed written statement establishing that my business meets the standard described in paragraphs (C), (D), and (E) of this attestation, consistent with the document retention requirements under 20 CFR 655.69, 20 CFR 655.56, and 29 CFR 503.17. Further, I agree to provide this documentation, which includes the evidence selected in Section C of this attestation form, to a DHS and/or DOL official upon request.
- (H) I agree to retain documentary evidence establishing that each of the workers I am requesting on this H-2B petition, whether named or unnamed, are only workers who have been issued an H-2B visa or otherwise granted H-2B status during one of the last three (3) fiscal years (Fiscal Years 2023, 2024, or 2025) unless this petition, as indicated in the REQUESTED ALLOCATION section above, requests a worker(s) to begin employment during the period beginning May 1, 2026 through September 30, 2026, who is not subject to a returning worker requirement, consistent with 8 CFR 214.2(h)(6)(xvi)(B)(2).
- (I) I agree to comply with all assurances, obligations, and conditions of employment set forth in the *Application for Temporary Employment Certification* (Form ETA-9142B and all applicable appendices) certified by the DOL for my business's job opportunity.
- (J) I agree to fully cooperate with any compliance review, evaluation, verification or inspection conducted by DHS, including an on-site inspection of the employer's facilities, interview of the employer's employees and any other individuals possessing pertinent information, and review of the employer's records related to the compliance with immigration laws and regulations, including but not limited to evidence pertaining to or supporting the eligibility criteria for the FY 2026 supplemental allocations outlined in paragraph 8 CFR 214.2(h)(6)(xvi)(B), as a condition for the approval of the H-2B petition.
- (K) I agree to fully cooperate with any audit, investigation, compliance review, evaluation, verification or inspection conducted by DOL, including an on-site inspection of the employer's facilities, interview of the employer's employees and any other individuals possessing pertinent information, and review of the employer's records related to the compliance with applicable laws and regulations, including but not limited to evidence pertaining to or supporting the eligibility criteria for the FY 2026 supplemental allocations outlined in paragraphs 20 CFR 655.64(a) and 655.69(a), as a condition for the approval of the H-2B petition. Pursuant to 20 CFR Part 655, Subpart A at 655.73 and 29 CFR 503.25, I agree not to impede, interfere, or refuse to cooperate with an employee of the Secretary who is exercising or attempting to exercise DOL's audit or investigative authority. I understand that failure to respond to and/or comply with an investigation or audit may be considered a willful misrepresentation of material fact or a substantial failure to meet the terms and conditions of the *H-2B Application for Prevailing Wage Determination* or *Application for Temporary Employment Certification* resulting in an adverse agency action on the employer, agent, or attorney, including assessment of a civil money penalty, revocation of the temporary employment certification, and/or program debarment for not less than 1 year or more than 5 years from the date of the final agency decision under 20 CFR 655.70, 655.72, and 655.73 or 29 CFR Part 503.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct:

1. Name of hiring or designated official of the employer (<i>Last Name, First Name</i>) *	2. DOL Case Number *
3. Signature *	4. Date signed *

NOTE: For Public Burden Statement, see the Instructions for Form ETA-9142-B-CAA-10.