



The Form I-9: Compliance, Storage, and Audit Preparedness

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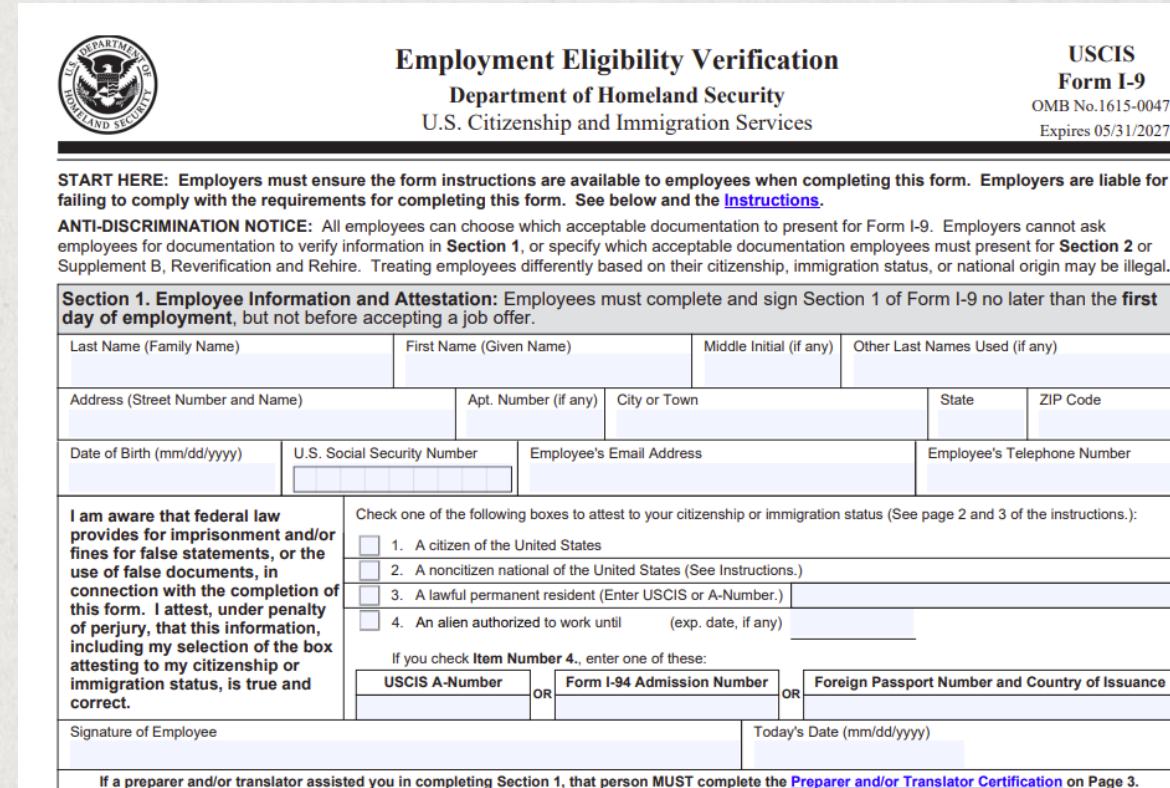
Goals for Today

- *Completing the Form I-9: Section-by-section instructions*
- *Acceptable documents and verification timelines*
- *Electronic vs. paper storage: What's required*
- *I-9 retention rules and destruction timelines*
- *Internal auditing: Tips for identifying and correcting errors*
- *How to respond to a Notice of Inspection or government audit*
- *Bookmark: <https://www.uscis.gov/i-9-central/form-i-9-resources/handbook-for-employers-m-274>*

Overview of the Form I-9

Section 1: Employee Information and Attestation

- Employee must complete no later than the first day of work.
- Ensure all fields are filled correctly, including legal name, date of birth, and work authorization status.
- Employee must sign and date the form.



Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS Form I-9
OMB No. 1615-0047
Expires 05/31/2027

START HERE: Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the [Instructions](#).

ANTI-DISCRIMINATION NOTICE: All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

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

| | | | | | | |
|----------------------------------|-----------------------------|-------------------------|--------------------------|-------------------------|--------------------------------|----------|
| Last Name (Family Name) | | First Name (Given Name) | | Middle Initial (if any) | Other Last Names Used (if any) | |
| Address (Street Number and Name) | | Apt. Number (if any) | City or Town | | State | ZIP Code |
| Date of Birth (mm/dd/yyyy) | U.S. Social Security Number | | Employee's Email Address | | Employee's Telephone Number | |

I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.

Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):

☐ 1. A citizen of the United States

☐ 2. A noncitizen national of the United States (See Instructions.)

☐ 3. A lawful permanent resident (Enter USCIS or A-Number.)

☐ 4. An alien authorized to work until (exp. date, if any)

If you check **Item Number 4.**, enter one of these:

| | | | | |
|----------------|----|----------------------------|----|---|
| USCIS A-Number | OR | Form I-94 Admission Number | OR | Foreign Passport Number and Country of Issuance |
|----------------|----|----------------------------|----|---|

Signature of Employee _____ Today's Date (mm/dd/yyyy) _____

If a preparer and/or translator assisted you in completing Section 1, that person **MUST** complete the [Preparer and/or Translator Certification](#) on Page 3.

Overview of the Form I-9 cont.

Section 2: Employer Review and Verification

- Must be completed by the employer within three business days of the employee's start date.
- Verify identity and work authorization using acceptable documents from List A, or a combination of List B and List C.
- Record document details accurately and sign the employer attestation.

Section 2. Employer Review and Verification: Employers or their authorized representative must complete and sign **Section 2** within three business days after the employee's first day of employment, and must physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, documentation from List A OR a combination of documentation from List B and List C. Enter any additional documentation in the Additional Information box; see Instructions.

| List A | | OR | List B | AND | List C |
|---|--|--|--|-----|---------------------------------------|
| Document Title 1 | | | | | |
| Issuing Authority | | | | | |
| Document Number (if any) | | | | | |
| Expiration Date (if any) | | | | | |
| Document Title 2 (if any) | | Additional Information | | | |
| Issuing Authority | | | | | |
| Document Number (if any) | | | | | |
| Expiration Date (if any) | | | | | |
| Document Title 3 (if any) | | | | | |
| Issuing Authority | | | | | |
| Document Number (if any) | | | | | |
| Expiration Date (if any) | | | | | |
| | | <input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents. | | | |
| Certification: I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears 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. | | | | | First Day of Employment (mm/dd/yyyy): |
| Last Name, First Name and Title of Employer or Authorized Representative | | | Signature of Employer or Authorized Representative | | Today's Date (mm/dd/yyyy) |
| Employer's Business or Organization Name | | | Employer's Business or Organization Address, City or Town, State, ZIP Code | | |


For reverification or rehire, complete [Supplement B, Reverification and Rehire](#) on Page 4.

Form I-9 Edition 01/20/25

Overview of the Form I-9 cont.


Supplement A: Preparer/Translator

- If an employee required assistance from a preparer or translator to complete Section 1 of the Form I-9, the preparer or translator must complete Supplement A.

| Supplement A, Preparer and/or Translator Certification for Section 1 | | USCIS Form I-9 Supplement A OMB No. 1615-0047 Expires 05/31/2027 |
|---|---|--|
|  | | |
| <p>Department of Homeland Security U.S. Citizenship and Immigration Services</p> | | |
| Last Name (Family Name) from Section 1. | First Name (Given Name) from Section 1. | Middle Initial (if any) from Section 1. |
| <p>Instructions: This supplement must be completed by any preparer and/or translator who assists an employee in completing Section 1 of Form I-9. The preparer and/or translator must enter the employee's name in the spaces provided above. Each preparer or translator must complete, sign, and date a separate certification area. Employers must retain completed supplement sheets with the employee's completed Form I-9.</p> | | |
| <p>I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.</p> | | |
| Signature of Preparer or Translator | | Date (mm/dd/yyyy) |
| Last Name (Family Name) | First Name (Given Name) | Middle Initial (if any) |
| Address (Street Number and Name) | City or Town | State ZIP Code |

Supplement B: Reverification and Rehires

- Required when an employee's work authorization expires.
- Complete only if an employee is rehired within three years of the original Form I-9 completion.
- Update with new document information and employer signature.

| Supplement B, Reverification and Rehire (formerly Section 3) | | USCIS Form I-9 Supplement B OMB No. 1615-0047 Expires 05/31/2027 |
|--|--|--|
|  | | |
| <p>Department of Homeland Security U.S. Citizenship and Immigration Services</p> | | |
| Last Name (Family Name) from Section 1. | First Name (Given Name) from Section 1. | Middle Initial (if any) from Section 1. |
| <p>Instructions: This supplement replaces Section 3 on the previous version of Form I-9. Only use this page if your employee requires reverification, is rehired within three years of the date the original Form I-9 was completed, or provides proof of a legal name change. Enter the employee's name in the fields above. Use a new section for each reverification or rehire. Review the Form I-9 instructions before completing this page. Keep this page as part of the employee's Form I-9 record. Additional guidance can be found in the Handbook for Employers: Guidance for Completing Form I-9 (M-274)</p> | | |
| Date of Rehire (if applicable) Date (mm/dd/yyyy) | New Name (if applicable) Last Name (Family Name) First Name (Given Name) Middle Initial | |
| <p>Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.</p> | | |
| Document Title | Document Number (if any) | Expiration Date (if any) (mm/dd/yyyy) |
| <p>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 documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.</p> | | |
| Name of Employer or Authorized Representative | Signature of Employer or Authorized Representative | Today's Date (mm/dd/yyyy) |
| <p>Additional Information (Initial and date each notation.)</p> | | |
| <p><input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.</p> | | |

Electronic vs. paper storage

- Employers must have the original I-9 completed at the time of hire for all employees in continuous employment
- Employers are allowed to scan and store hand-completed Form I-9s electronically and dispose of the paper originals, as long as certain conditions are met:
 - Legibility & Accuracy: The scanned copy must be clear, complete, and fully legible.
 - Security: The electronic system must include reasonable safeguards to prevent tampering, loss, or unauthorized access.
 - Retrievability: The electronic record must be capable of being retrieved and printed for inspection by DHS, DOJ, or DOL within the required timeframes.
 - Audit Trail: If stored electronically, the system should maintain an audit trail showing who created, accessed, or modified the record.
- If the form I-9 is completed electronically, the I-9 **MUST** contain the audit trail

Retaining and Storing Form I-9s

Must keep the I-9 completed at the time of hire for any actively and continuously employed person.

Must be retained I-9s for three years after the hire date or one year after termination, whichever is later.

Storage Options:

- Paper: Maintain in secure, easily accessible files, separate from personnel files.
- Electronic: Ensure system meets ICE compliance standards (including audit trails and security measures).

Forms must be available for inspection by authorized government officials (DHS, DOL, DOJ).

Best Practices for Compliance

- Provide clear instructions to employees
- Always have available list of acceptable documents
- Use the most up-to-date Form I-9 version
- Designate trained staff for I-9 management
- Set up reminders for reverifications
- Securely store and properly destroy outdated forms

Auditing Form I-9

Why audit?

- Identify and correct errors before a government audit
- Ensure compliance with the latest regulations

How to conduct an internal audit:

- Review all active and terminated employee I-9s
- Check for missing, incorrect, or incomplete fields
- Verify proper retention and storage, especially for seasonal workers.
- Document findings and corrections

Common Violations and Penalties

Substantive Violations:

These are serious mistakes that **cannot be corrected** and **directly impact the validity** of the I-9 form.

Examples:

- **Not completing the I-9 at all.**
- **Missing employee signature** in Section 1.
- **Missing employer attestation** in Section 2.
- **Too much information** in Section 2.
- **Using unacceptable documents** or allowing expired docs (if not allowed).
- **Failing to reverify** when required (for those with expiring work authorization).
- **Backdating** the form, not worth it.

Common Violations and Penalties

Technical Violations:

These are errors that are minor and can often be corrected if caught in time (ideally within 10 business days of being notified by ICE or during an internal audit).

Examples:

- Missing title of the document the employee provided.
- Missing document issuing authority (e.g., “State Dept” for a passport).
- Employee forgets to check a box about their status but signs the form.
- Using abbreviations instead of full names.

Correcting Form I-9 Errors

Common errors to look for:

- Missing employee signature or date
- Incorrect document information
- Failure to complete within the required timeframe

How to fix errors:

- Do NOT use white-out
- Draw a single line through errors, initial and date the correction
- Use a different color ink for corrections
- If a new I-9 is required or a correction isn't an option, attach an explanation

Best Practices:

- Train HR personnel
- Schedule regular self-audits
- Be consistent

Handling Government Audits

Employers will receive a Notice of Inspection (NOI) at least three days before an audit.

- ICE will request specific documentation, including:
 - All Form I-9s for current and recently terminated employees.
 - Payroll records and employee rosters.
 - Business entity documents such as articles of incorporation.
 - Any previously issued Notices of Inspection or warnings.
- Cooperate fully and provide requested documents promptly.
- Seek legal counsel if needed to address potential issues.

Got questions about I-9s? You can send them through HRAnswers.

Helpful I-9 reference tools:

USCIS acceptable abbreviations: <https://www.uscis.gov/i-9-central/form-i-9-resources/handbook-for-employers-m-274/appendix-a-common-abbreviations-for-document-entry-in-section-2>

USCIS Acceptable Documents: <https://www.uscis.gov/i-9-central/form-i-9-resources/handbook-for-employers-m-274/130-acceptable-documents-for-verifying-employment-authorization-and-identity>

EAD Extensions: <https://www.uscis.gov/eadautoextend>