



State Senator Jane Clare Orie

Volunteer Retention & Recruitment Tax Credit



40th Senatorial District

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Highlights

- Pennsylvania’s volunteer fire, rescue, and ambulance personnel may qualify based on activities performed between January 1 and December 31, 2008.
- A \$100 credit may be applied against the volunteer’s state personal income tax liability in the 2008 tax year.
- Active volunteers are defined by a point system established by the State Fire Commissioner and EMS Director.
- Active volunteers must file an OC-V form with their 2008 State Personal Income Tax Return to the PA Dept. of Revenue by no later than April 15, 2009.
- The tax credit form (OC-V) can be obtained from the PA Dept. of Revenue at (www.revenue.state.pa.us) or by calling 1-800-362-2050.

Questions & Answers

Q. What is the Volunteer Retention & Recruitment Tax Credit?

A. Act 66 of 2008 created a one-year tax credit for eligible fire, rescue and EMS volunteers in Pennsylvania.

Q. What can the credit be used for?

A. The credit provides eligible volunteer fire, rescue, and EMS responders with a credit of up to \$100 against their personal state income tax liability for 2008.

Q. Who is eligible for the credit?

A. Pennsylvania’s 85,000 fire, rescue and ambulance volunteers may be eligible.

Q. How do volunteers qualify?

A. Applicants must be designated as “active volunteers” based on a point system prepared by the State Fire Commissioner and EMS Director. The point system can be reviewed at:

<http://www.osfc.state.pa.us/osfc/cwp/view.asp?a=7&q=280738>

Volunteer Retention & Recruitment Fire Tax Credit



A volunteer who files a state income tax return electronically should submit the electronic version of the PA Schedule OC-V with the return. The signed copy of the schedule should be kept on file for at least three years along with a copy of the PA 8453 (Pennsylvania Individual Income Tax Declaration for Electronic Filing).

A volunteer who files a state income tax return by mail should include a PA Schedule OC-V form with the PA-40 Personal Income Tax Return. The PA Department of Revenue has set up a special mailing address for these returns:

**PA Department of Revenue
Volunteer Tax Credit
P.O. Box 280400
Harrisburg, PA 17128-0400**

Q. How many points must be earned to be an active volunteer?

- A. Volunteers must earn a minimum of 50 points between January 1, 2008 and December 31, 2008 to be eligible to file for the 2008 volunteer fire retention and recruitment tax credit.

Q. How are volunteer points awarded?

- A. Volunteers accumulate points based on response rates, attendance at training courses and meetings, sleep-in and standby times, holding elected and/or appointed positions, lifetime memberships and certifications, military leave, and related administrative and support activities.

Q. When must the tax credit be used?

- A. Credits are earned in 2008. If the entire credit cannot be expended against the 2008 personal income tax liability, the remainder of the credit can be carried over, for up to three years, to be used against their future state tax liabilities.

Q. What must active volunteers do once they reach the required point total?

- A. Qualified volunteers must complete the PA Department of Revenue Schedule OC-V tax credit form. The form must be signed by the president of the fire company or the chief of the ambulance company certifying that the volunteer works for the department and the points appear to be valid.

Q. Where can the Retention & Recruitment Tax Credit form (OC-V) be obtained?

- A. The PA Department of Revenue will post the OC-V tax form on its website along with the other tax forms on January 15, 2009 (www.revenue.state.pa.us). The form can also be obtained by calling the PA Department of Revenue at 1-800-362-2050.

Q. How do you file for the tax credit?

- A. Volunteers must file the PA Schedule OC-V form along with their PA State Personal Income Tax return. Returns may be filed electronically or via U.S. mail.

Q. What is the deadline for filing?

- A. State personal income tax returns and credit forms must be filed with the PA Department of Revenue by no later than April 15, 2009.

Q. Will everyone who is eligible receive the tax credit?

- A. Eligible volunteers are encouraged to file early as the tax credit program will be capped at \$4.5 million.

Q. Who can answer further questions on the active volunteer point system?

- A. Volunteer fire and rescue personnel can call the State Fire Commissioner at 1-800-670-3473 or email ra-fire@state.pa.us. Volunteer ambulance members should call the EMS Director at the PA Department of Health at 717-787-8740 or visit www.health.state.pa.us/ems.

Q. Who can answer questions about the OC-V tax credit form or the tax filing process?

- A. Please visit the PA Department of Revenue's online customer service center at www.revenue.state.pa.us or call 717-787-8201.