

PA SCHEDULE OC-V

PA-40 OC-V (09-08) (I)
PA DEPARTMENT OF REVENUE

2008

Volunteer Responder Recruitment and Retention Tax Credit Application

Part I - Volunteer Applicant Information

Name of volunteer applying for this credit	Social Security Number — —
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Part II - Qualified Volunteer Organization Information

1. Name of Qualified Volunteer Organization	
2. Address of Qualified Volunteer Organization	3. FDID Number or EMS License Number
	4. FEIN of Qualified Volunteer Organization
5. Qualified Volunteer Organization Chief or President	

Part III - Credit Calculation

6. Time period during which the applicant was a volunteer: _____ 2008 to _____ 2008

7. Number of months or partial months the applicant was a volunteer for the time period shown on Line 6.

8. **Allowable credit.** Include here and on Line 12 of PA Schedule OC (see instructions).

Number of months	1	2	3	4	5	6	7	8	9	10	11	12
Allowable credit	\$10	\$15	\$25	\$35	\$40	\$50	\$60	\$65	\$75	\$85	\$90	\$100

Part IV - Signatures and Oaths

9. Volunteer Applicant
I certify that I have completed the required service points during the time period shown; and declare that this application is true, correct, and complete to the best of my knowledge and belief. I authorize the PA Department of Revenue to share the information included on this application with federal, state or local authorities for purposes of verifying the accuracy and completeness of the information reported in this application.

Signature: _____ **Date:** _____

10. Qualified Volunteer Organization Chief or President
I certify that the above named applicant has completed the required service points during the time period shown and should be considered an active volunteer in the above named qualified volunteer organization. If appropriate, I certify that the above named applicant has obtained the required service points from multiple qualified volunteer organizations.

Signature: _____ **Date:** _____

Check box if application is for multiple qualified volunteer organizations (see instructions).

Carry-Over Credit Worksheet (Information Purposes Only)

a. Enter the allowable credit from Line 8 above.

b. Enter your Tax Liability from Line 12 of your PA-40.

c. Enter your Tax Forgiveness Credit from Line 21 of your PA-40 (see instructions).

d. Subtract Line c from Line b.

e. Subtract Line d from Line a. If zero or less, stop. You don't have a carry-over amount to next year. . .

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INSTRUCTIONS FOR PA SCHEDULE OC-V

Volunteer Responder Recruitment and Retention Tax Credit Application

Who May Claim this Credit?

Individual taxpayers who actively volunteer and obtain volunteer service points from a qualified volunteer organization may claim this credit.

How Much of a Credit is Available?

Individual taxpayers who actively volunteer and obtain volunteer service points may qualify for a nonrefundable credit of up to \$100. See Volunteer Service in Multiple Qualified Volunteer Organizations for additional information.

Qualified Volunteer Organization

A qualified volunteer organization is designated as a volunteer fire company, volunteer rescue company or volunteer ambulance service as defined by the Volunteer Fire Company and Volunteer Ambulance Service Grant Act (Act 17) of 2003.

Volunteer Service Points Requirement

Volunteer service points requirements established by the State Fire Commissioner and the Director of the Bureau of Emergency Medical Services must be met to obtain the credit. For more information on the volunteer service point requirement guidelines, please visit the Office of the State Fire Commissioner and the Department of Health, Bureau of Emergency Medical Services respective Web sites at www.OSFC.state.pa.us/osfc and www.health.state.pa.us/ems.

Applying for the Credit

In order to claim the Volunteer Responder Recruitment and Retention tax credit, the taxpayer volunteer must submit the signed and completed PA Schedule OC-V, Volunteer Responder Recruitment and Retention Tax Credit Application, and PA Schedule OC, Other Credits, with the PA income tax return. To ensure the Department of Revenue is able to properly process applications for the credit, all paper returns requesting this credit must be sent to the following address:

**PA DEPT OF REVENUE
VOLUNTEER TAX CREDIT
PO BOX 280400
HARRISBURG PA 17128-0400**

Caution: Since credits will be awarded on a first-come, first-served basis, paper returns sent to any other address may delay processing and result in unavailability of the credit.

Note: To claim a Volunteer Responder Recruitment and Retention tax credit in conjunction with an elec-

tronically filed return, the taxpayer or preparer must complete and sign PA Schedule OC-V in paper format and keep it on file with the PA-8453, Pennsylvania Individual Income Tax Declaration for Electronic Filing. An electronic version of the PA Schedule OC-V must be completed and submitted with the electronically filed return. The Department may require the taxpayer to present the original, signed, completed, PA Schedule OC-V for up to three years from the date the return was filed.

Filing Tips

The tax credit will be awarded on a first-come, first-served basis and availability may expire. Taxpayers claiming this credit are encouraged to file early.

Taxpayer volunteers who file a tax return and normally receive the Tax Forgiveness Credit and have no resultant tax liability are strongly encouraged to complete the Volunteer Responder Recruitment and Retention Tax Credit Application and include it with their returns, even if they cannot use the credit for the tax year. Unused credits may be carried over for up to three tax years, and Tax Forgiveness qualifiers who apply will reserve the possibility of using the credit in a future tax year. See the "Carry-Over Credit Worksheet" instructions for additional information.

Specific Instructions

Part I Volunteer Applicant Information

Name of volunteer applying for this credit

Enter the name of the volunteer applying for the credit. If a husband and wife are both volunteers for a qualified volunteer organization, separate tax returns for each taxpayer must be filed. A spouse's Volunteer Responder Recruitment and Retention tax credit may not be used to offset the taxpayer's tax liability and vice versa.

Social Security Number

Enter the Social Security Number of the volunteer applying for the credit.

Part II Qualified Volunteer Organization Information

Lines 1 and 2 - Enter the name and address of the Qualified Volunteer Organization.

Line 3 - Enter the Fire Department Identification Number (FDID) or Emergency Medical Service License Number (EMSLN) assigned by the State Fire Commissioner's Office or the Bureau of Emergency Medical Services. For any qualified volunteer organ-

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ization that is a subgroup of a larger organization, include the larger organization's FDID or EMSLN.

Line 4 - Enter the qualified volunteer organization's Federal Employer Identification Number (FEIN). If an FEIN has not been assigned or applied for by the qualified volunteer organization, please leave blank.

Line 5 - Enter the name of the qualified volunteer organization's Chief or President.

Part III Credit Calculation

Line 6 - Indicate the time period for which the credit is claimed. Taxpayer volunteers claiming a credit for the entire year should input January 2008 through December 2008. Taxpayer volunteers with less than 12 months of qualified volunteer service should input the beginning and ending months of service. See "Volunteer Service in Multiple Qualified Volunteer Organizations" for additional information.

Line 7 - Indicate the number of months or partial months the taxpayer volunteer was an active volunteer and met the volunteer service points requirement. Add the number of months for applicants with volunteer service in multiple qualified volunteer organizations. Do not add overlapping months of service. See "Volunteer Service in Multiple Qualified Volunteer Organizations" for additional information.

Line 8 - Using the chart included on the form as a reference, enter the allowable credit using the number of months the taxpayer was an active volunteer. The maximum credit is \$100 per taxpayer. Enter the amount of the allowable credit here and on Line 12 of PA Schedule OC.

Part IV Signatures and Oaths

Line 9 - The taxpayer volunteer claiming the credit must sign and date the application certifying that the required service points have been achieved for the number of months included on Line 7.

Line 10 - The Chief or President of the qualified volunteer organization must sign and date the application certifying the taxpayer achieved the required service points through the qualified service organization named on Line 5. See "Volunteer Service in Multiple Qualified Volunteer Organizations" for additional information.

Volunteer Service in Multiple Qualified Volunteer Organizations

Taxpayer volunteers active in more than one qualified volunteer organization during the tax year may only receive a credit up to the maximum credit of \$100 for active volunteer service regardless of how many qualified volunteer organizations in which he or she

participates. Additional credits of \$100 also may not be obtained for active service in more than one type of volunteer organization. In addition, service in more than one organization during the same months does not count as multiple months of service with regards to this credit. For example, volunteer service for a qualified rescue company and qualified ambulance service for the same six month period qualifies the taxpayer volunteer for six months of credit, not 12.

Taxpayer volunteers who were active in more than one qualified volunteer organization in different parts of the year (due to changes of personal residence, changes due to personal preference of qualified volunteer organization, or other reasons for partial service with multiple organizations) are required to submit only one application for the credit related to service from the most recently served qualified volunteer organization. The Chief or President of the most recently served qualified volunteer organization must obtain certification from all other qualified volunteer organizations previously served by the taxpayer. The Chief or President may then sign off where appropriate, certifying receipt of verification of the service under a prior organization for previous months. Chiefs or Presidents signing off on multiple qualified volunteer service must check the multiple service box below their signature line on the form. Chiefs or Presidents may request copies of the PA Schedule OC-V from other volunteer organizations as certification of service in those volunteer organizations.

Carry-Over Credit Worksheet. The Carry-Over Credit Worksheet may be completed by any applicant who files the PA Schedule OC-V and knows he/she will not be able to use the credit because of insufficient tax liability or Tax Forgiveness Credit for 2008. The information included on this worksheet is for informational purposes only and is not final.

Line a - Enter the allowable credit from Line 8 above.

Line b - Enter your tax liability from Line 12 of your PA-40 return.

Line c - Enter the amount any Tax Forgiveness Credit you claimed on Line 21 of your PA-40 return. If Line 13 of PA Schedule SP, Special Tax Forgiveness, is completed, add the amount from Line 13 of PA Schedule SP to the amount from Line 21 of your PA-40 before entering the amount on Line c.

Line d - Subtract Line c from Line b.

Line e - Subtract Line d from Line a. If zero or less, enter zero. This is the amount of carry-over credit that may be available to you for purposes of claiming in a future tax year.

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2008

OFFICIAL USE ONLY

PA SCHEDULE OC - Other Credits

2008

Name of the individual or fiduciary claiming the credit(s). Married taxpayers must file separate tax returns. Identification Number

You must submit the certificate or notification that approved each credit you are claiming or the PA RK-1 or NRK-1 that includes the credit.

Table with 13 rows and 3 columns: Credit Description Code, Description, and Amount. Rows include PA Employment Incentive Payments Credit, PA Jobs Creation Tax Credit, PA Research and Development Tax Credit, PA Film Production Tax Credit, PA Organ and Bone Marrow Donor Tax Credit, PA Keystone Innovation Zone Tax Credit, PA Resource Enhancement and Protection Tax Credit, PA Neighborhood Assistance Program Tax Credit, PA Strategic Development Area Jobs Creation Tax Credit, PA Educational Improvement Tax Credit, PA Alternative Energy Production Tax Credit, PA Volunteer Responder Retention and Recruitment Tax Credit, and Total PA Other Credits.

INSTRUCTIONS

NOTE: The Department's Web site has more detailed instructions on how to claim credits listed on PA Schedule OC. To view these instructions, visit the Department's Web site at www.revenue.state.pa.us and select Forms and Publications. Select 2008, listed after Income Tax, and scroll through the list of forms to search for PA Schedule OC.

The following credits are reported on PA Schedule OC: PA Employment Incentive Payments Credit; PA Jobs Creation Tax Credit; PA Research and Development Tax Credit; PA Film Production Tax Credit; PA Organ and Bone Marrow Donor Tax Credit; PA Keystone Innovation Zone Tax Credit; PA Resource Enhancement and Protection Tax Credit; PA Neighborhood Assistance Program Tax Credit; PA Strategic Development Area Jobs Creation Tax Credit; PA Educational Improvement Tax Credit; PA Alternative Energy Production Tax Credit; and PA Volunteer Responder Retention and Recruitment Tax Credit. Submit the required supporting document for each credit you are claiming.

If you are a shareholder of a PA S corporation or a partner in a partnership, enter your share of each credit from your PA Schedule RK-1 or PA Schedule NRK-1. In the box to the left of the credit line, enter the Credit Description Code that applies to the credit you are claiming. Choose from the following codes: CY for current year credits; PT for credits from pass-through entities; PA for purchased or assigned credits; and CO for credits carried over from a prior year. If more than one code applies for any line, submit a statement to describe the credit or credits you are claiming on this schedule.

IMPORTANT: A taxpayer and spouse must file separate PA-40 returns if one or both are claiming any credits on this schedule.

- 1. PA Employment Incentive Payments Credit
If you employ welfare recipients, you may be eligible for this credit. Submit a completed PA Schedule W with all supporting required documents.
2. PA Jobs Creation Tax Credit
Enter the amount of credit that the PA Department of Community and Economic Development approved on the certification sent to you.
3. PA Research and Development Tax Credit
Enter the amount from the PA Department of Revenue certification that you received.

- 4. PA Film Production Tax Credit
Enter the amount from the PA Department of Revenue or PA Department of Community and Economic Development certification that you received.
5. PA Organ and Bone Marrow Donor Tax Credit
Enter the amount from the PA Department of Revenue certification that you received.
6. PA Keystone Innovation Zone Tax Credit
Enter the amount from the PA Department of Community and Economic Development certification that you received.
7. PA Resource Enhancement and Protection Tax Credit
Enter the amount from the PA Department of Revenue certification that you received.
8. PA Neighborhood Assistance Program Tax Credit
Enter the amount from the PA Department of Community and Economic Development certification that you received.
9. PA Strategic Development Area Jobs Creation Tax Credit
Enter the amount from the PA Department of Community and Economic Development certification that you received.
10. PA Educational Improvement Tax Credit
Enter the amount from the PA Department of Community and Economic Development certification that you received.
11. PA Alternative Energy Production Tax Credit
Enter the amount from the PA Department of Revenue certification that you received.
12. PA Volunteer Responder Retention and Recruitment Tax Credit
Enter the amount of credit from signed and completed PA Schedule OC-V, Volunteer Responder Recruitment and Retention Tax Credit Application also included with this return.
13. Total PA Other Credits
Add Lines 1 through 12. Enter the total here and on Line 23 of Form PA-40 or Line 14 of Form PA-41.