

**PA SCHEDULE OC-V**

PA-40 OC-V (09-08)  
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**

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#### **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](http://www.OSFC.state.pa.us/osfc) and [www.health.state.pa.us/ems](http://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-

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.