

Operations Communique #07-15 Resource and Referral: Advance Information about the Earned Income Tax Credit for Tax Year 2007 and IRS "Life Cycle" Publication "Divorce and Non-Custodial, Separated, or Never-Married Parents"

This is a message from the Division of Field Operations.

Title: Resource and Referral: Advance Information about the Earned Income Tax Credit for Tax Year 2007 and IRS "Life Cycle" Publication "Divorce and Non-Custodial, Separated, or Never-Married Parents"

Date: November 20, 2007

Priority: Medium

Category: Informational

Action Required: Share with appropriate staff

Response Required: None

Purpose:

The purposes of this communiqué are to:

- x Remind the Child Care Information Services (CCISs) that the Earned Income Tax Credit (EITC) is available to low income working families.
- x Require CCISs to provide advance information about the availability of the EITC for Tax Year 2007 with families participating in the child care subsidy program.
- x Share a new "Life Cycle" Publication "Divorce and Non-Custodial, Separated, or Never-Married Parents" (Publication 1819) also available from the IRS.
- x Provide instructions for ordering these publications directly from the Internal Revenue Service (IRS).

Background:

For many years, the Office of Child Development and Early Learning (OCDEL) has been providing information to parents regarding state and federal earned income tax credits as ways to maximize income. OCDEL has partnered with the Internal Revenue Service (IRS) and the Pennsylvania Department of Revenue to increase awareness and utilization of existing tax credits and deductions for working parents.

Discussion:

Earned Income Tax Credit (EITC)

Two IRS publications are available to the CCISs to provide low-income parents with information on the 2007 EITC. These publications are:

- x EITC (IRS Pub. 962)
- x EITC Q's & A's (IRS Pub. 3211)

As an IRS partner, the CCIS should make these publications available to families participating in the subsidy program as soon as possible to begin to develop awareness of the availability of the EITC benefit.

"Divorce and Non-Custodial, Separated, or Never-Married Parents"

The IRS has released a new publication "Divorce and Non-Custodial, Separated, or Never Married Parents" (Pub. 1819). This publication summarizes existing tax credits and deductions and offers other useful information for single parents with children of any age. Parents can use this publication on a year-round basis to improve awareness of,

determine potential eligibility for and increase utilization of available tax breaks. A sample of the publication is attached to this communiqué.

Ordering

As soon as possible, the CCIS should order initial supplies of Pub 962, Pub 3211 and Pub 1819. IRS Form 2333TE (SPEC Outreach Order Form) is attached to this communiqué. The "Qty" boxes for these publications are marked by "XXXXXX". CCISs should place an initial order by completing Boxes 1 through 10 and then replacing "XXXXXX" in the "Qty" column with the quantity desired for each of the three publications. NOTE: The CCIS will not be able to save this form. After filling it out, the CCIS should print the form and FAX it to Mr. George McGriff. Mr. McGriff will ship the requested supplies for each publication directly to the CCIS.

Information on Pennsylvania's Tax Forgiveness and the Volunteer Income Tax Assistance (VITA) program will be issued in the near future.

Next Steps:

- 1) Share this information with appropriate staff.
- 2) Use the attached order form attached to request initial and ongoing supplies of the IRS publications. Orders may be submitted by FAX to our IRS contact, Mr. George C. McGriff. His contact information is:
 - x Telephone 215-861-1697
 - x FAX 215-861-1116
 - x Email George.C.McGriff@irs.gov
- 3) Upon receipt, distribute the publications, as appropriate, to parents served by the CCIS.
- 4) Contact your Subsidy Coordinator with any questions.