



**STATE OF OKLAHOMA
OFFICE OF PERSONNEL MANAGEMENT**

"Working for Oklahoma"

OPM 09-27

DATE: September 11, 2009

TO: All Appointing Authorities

FROM: Oscar B. Jackson, Jr., IPMA-CP, Administrator and
Cabinet Secretary of Human Resources and Administration

A handwritten signature in cursive script, appearing to read "Oscar B. Jackson, Jr.", positioned to the right of the "FROM:" field.

**SUBJECT: Key Tax Provisions of the American Recovery and Reinvestment
Act of 2009 Affecting Individual Taxpayers**

The Internal Revenue Service has asked each state to provide information to their employees about key provisions of the American Recovery and Reinvestment Act (ARRA) of 2009 that impact individuals and families. The ARRA makes changes to several existing tax credits including: Making Work Pay, First-Time Homebuyer, Earned Income Tax, etc. as well as offering new payments and incentives such as the Residential Energy Credit, Special Credit for Certain Government Retirees, the Economic Recovery Payment and more. The bulk of the tax provisions affect tax year 2009--individual tax returns due April 15, 2010 and tax year 2010--individual tax returns due April 15, 2011. All state agencies are encouraged to share this information with employees and post flyers at appropriate locations.

The IRS has prepared brochures and flyers for distribution. Please see the links below:

- IRS Publication 4787 - "Catch a Break" is a brochure that details the provisions and is available at: <http://www.irs.gov/pub/irs-pdf/p4787.pdf>.
- Posters and flyers can be found at:
<http://www.irs.gov/newsroom/article/0,,id=209575,00.html>.

*"We serve the people of Oklahoma by delivering reliable and innovative
human resource services to our partner agencies to achieve their missions."*