



Date of Issue: July 2, 2008
Office of Issue: AWI – 08-11
Reference: USDOL

---

# ***AWI Communiqué***

---

**DATE:** June 30, 2007

**TO:** Workforce Florida, Inc. and Regional Workforce Boards (RWBs)

**FROM:** Kevin R. Neal, Director of Workforce Services

**SUBJECT:** Federal Training and Education Tax Credits

**PURPOSE:**

To increase awareness of federal training and education tax credits that may be available to One-Stop Career Center customers, particularly those not eligible for training assistance under the Workforce Investment Act (WIA).

**REFERENCE:**

Internal Revenue Service Form 8863 and Instructions, Education Credits. [www.irs.gov/pub/irs-pdf/f8863.pdf](http://www.irs.gov/pub/irs-pdf/f8863.pdf). Internal Revenue Service Publication 970, Tax Benefits for Higher Education. <http://www.irs.gov/publications/p970/ar01.html>

**BACKGROUND:**

The public workforce investment system provides resources to support training through Individual Training Accounts (ITAs). For One-Stop Career Center customers whose training needs cannot be met through ITAs because of ineligibility, limited WIA resources, or other reasons; two federal tax credit programs, the HOPE Credit and the Lifetime Learning Credit, can help offset the costs of higher education for individuals by reducing the amount of income tax owed. Both credits apply to qualified education expenses of the tax filer, the filer's spouse, and the filer's dependents. To qualify, the taxpayer must meet modified adjusted gross income limits and meet education enrollment status requirements.

**AUTHORITY:**

United States Department of Labor

**ACTION REQUIRED:**

Regional Workforce Boards are encouraged to provide this information to service providers, workforce partners, and interested parties.

**ATTACHMENT:**

Flyer on federal training and education tax credits for distribution in One-Stop Career Centers.