

## \$200 INCOME TAX CREDIT FOR FIRE/EMS VOLUNTEERS

The New York State 2006-2007 budget allowed a \$200 personal income tax credit for volunteer firefighters and emergency medical service personnel not receiving the local property tax exemption.\* This credit can be applied directly to the New York State income tax return for individuals who have been active volunteer firefighters or EMS personnel for the full year in which he/she is claiming the credit. The implementation date for the credit is for the income tax year of 2007. If a couple both volunteer they are eligible to take a \$400 credit on their joint tax return.

According to the Department of Taxation and Finance, there will be no requirement for any certification from either the municipality and/or the Chief relative to individuals that are active volunteer firefighters. The individual will take the credit on his/her own tax return. Of course, this could be subject to an audit at a later date.

If the individual is audited they then would seek confirmation from the Chief or municipal entity that the individual was a volunteer and active during the full year in which he/she took the credit.

\* There is no local real property tax exemption on Broome County so all volunteer fire & EMS personnel in our county are eligible to receive this tax credit.