

## **FIRE & EMS VOLUNTEERS SHOULD TAKE \$200 TAX CREDIT WHEN FILING 2007 TAX RETURN**

Were you a resident of New York State for all of 2007?

Were you an active\* Fire & EMS volunteer?

If you can answer yes to both of these questions then you can take a \$200 tax credit when you file your 2007 New York State Income Tax return.

\* According to the legislation:

“Active volunteer firefighter means a person who has been approved by the authorities in control of a duly organized volunteer fire company or volunteer fire department as an active volunteer firefighter..who is faithfully and actually performing service in the protection of life and property from fire or other emergency, accident or calamity with which the services of such fire company or fire department are required.”

“Active volunteer ambulance worker means an active volunteer member of an ambulance company as specified on a list regularly maintained by the company for purposes of the volunteer benefit law.”

You can only take one tax credit per person even if you volunteer for both a fire company and an ambulance squad. If both husband and wife are active volunteers and file a joint return then a \$400 exemption may be taken.

This a refundable tax credit so even if you don't pay \$200 in tax (students for example) you will be refunded the difference.

Form IT-245 which must be filed with your tax forms can be found online at [http://www.tax.state.ny.us/pdf/2007/fillin/inc/it245\\_2007\\_fill\\_in.pdf](http://www.tax.state.ny.us/pdf/2007/fillin/inc/it245_2007_fill_in.pdf)

If you claim this credit you cannot use the short form, IT 150, you MUST file the long form, IT-201 and will also need form IT-201ATT which is available at:

[http://www.tax.state.ny.us/pdf/2007/fillin/inc/it201att\\_2007\\_fill\\_in.pdf](http://www.tax.state.ny.us/pdf/2007/fillin/inc/it201att_2007_fill_in.pdf)

NOTE: There has been a lot of confusion over the fact that the law stipulates that you can take either the income tax credit or a property tax exemption. Broome County volunteers were never approved for the property tax exemption so the only tax credit they are eligible for is the state income tax credit.