New York State Department of Taxation and Finance

Claim for Volunteer Firefighters' and Ambulance Workers' Credit

Tax Law—Section 606(e-1)

IT-245

2009

Attach your completed Form IT-245 to Form IT-201. See instructions on back.

Step 1 — Enter identifying information

Your name as shown on return	▼ Your social security number
Spouse's name	▼ Spouse's social security number

Step 2 — Determine eligibility *(for lines 1 through 3, mark an **X** in the appropriate box)*

1 Were you (and your spouse if filing a joint return) a New York State resident for all of 2009? ..... **1.** Yes ☐ No ☐
If you marked an ***X*** in the *No* box, **stop;** you do not qualify for this credit.

2 Were you an active volunteer firefighter or ambulance worker for all of 2009 who **did not** receive a real property tax exemption for these services *(see instructions)*? ..... **2.** Yes ☐ No ☐
If your filing status is ②, *Married filing joint return,* continue with line 3.
For any other filing status:
If you marked an ***X*** in the *No* box, **stop**; you do not qualify for this credit.
If you marked an ***X*** in the *Yes* box, continue with Step 3.

3 If your filing status is ②, *Married filing joint return,* was your spouse an active volunteer firefighter or ambulance worker for all of 2009 who **did not** receive a real property tax exemption for these services *(see instructions)*? ..... **3.** Yes ☐ No ☐
If you marked an ***X*** in the *No* box at **both** lines 2 and 3, **stop:** you do not qualify for this credit.

Step 3 — Enter qualifying information *(see instructions)*

Name of qualifying volunteer	Volunteer fire company/department or ambulance company	Address of volunteer fire company/department or ambulance company

Step 4 — Determine credit amount

4 If you marked the *Yes* box at **either** line 2 **or** line 3, but not both enter ***200***.
If you marked the *Yes* box at **both** lines 2 and 3, enter ***400*** ..... **4.** _____ . 0 0
Enter the line 4 amount and code ***354*** on Form IT-201-ATT, line 12.

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Please file this original scannable form with the Tax Department.

Instructions

General information

What is the volunteer firefighters' and ambulance workers' credit?

The volunteer firefighters' and ambulance workers' credit is available to full-year New York State residents who are active volunteer firefighters or volunteer ambulance workers for the entire tax year for which the credit is claimed.

You **cannot claim** the volunteer firefighters' and ambulance workers' credit if you receive a real property tax exemption that relates to your volunteer service under Real Property Tax Law (RPTL), Article 4, Title 2. However, if the property has multiple owners, the owner(s) whose volunteer service was not the basis of the exemption may be eligible to claim the credit.

If the credit exceeds your tax for the year, any excess will be refunded without interest.

Definitions

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

Volunteer ambulance worker means an active volunteer member of a New York State ambulance company as specified on a list regularly maintained by the company for purposes of the volunteer ambulance workers' benefit law.

How do I claim the credit?

File Form IT-245 with your 2009 Form IT-201, *Resident Income Tax Return*. If your filing status is ③, *Married filing separate return,* and both you and your spouse qualify for the credit, each spouse must file a separate Form IT-245 with Form IT-201.

Do not attach this form to your return unless you are claiming the credit.

Specific instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Step 2 — Determine eligibility

If your filing status is ① *Single,* ③ *Married filing separate return*, ④ *Head of household*, or ⑤ *Qualifying widower*, complete lines 1 and 2. If your filing status is ② *Married filing joint return*, complete lines 1, 2, and 3.

Line 2 — If you received a real property tax exemption under the RPTL that relates to your volunteer service, mark an ***X*** in the *No* box.

Line 3 — If your filing status is ②, *Married filing joint return*, and your spouse received a real property tax exemption under the RPTL that relates to his/her volunteer service, mark an ***X*** in the *No* box.

Step 3 — Enter qualifying information

If you are an active volunteer for both a fire company/department and an ambulance company, enter the qualifying information for either the fire company/department or the ambulance company. Do not enter the information for both.

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