



# Instructions for Form IT-245

## Claim for Volunteer Firefighters' and Ambulance Workers' Credit

## General information

You may claim the volunteer firefighters' and ambulance workers' credit if you were:

- a full-year New York State resident for the tax year, and
- an active volunteer firefighter or volunteer ambulance worker for the entire tax year.

If you receive a real property tax exemption that relates to your volunteer service, **you cannot** claim the volunteer firefighters' and ambulance workers' credit. However, another owner of the property whose volunteer service was **not** the basis for the exemption may be eligible to claim this credit.

If you do not use the full amount of the credit against your tax liability for this year, you may request a refund or apply the overpayment to next year's tax. However, the Tax Department will **not** pay interest on the refund.

## 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 to claim the credit

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

## Line instructions

### Part 2: Determine eligibility

**Line 2:** If you received a real property tax exemption under the Real Property Tax Law that relates to your volunteer service, mark an **X** in the *No* box.

**Line 3:** If your filing status is *Married filing joint return*, and your spouse received a real property tax exemption under the Real Property Tax Law that relates to their volunteer service, mark an **X** in the *No* box.

### Part 3: Enter qualifying information

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