

Instructions

Who Must File. This annual certification must be signed and filed by a certification administrator confirmed and approved by a Nebraska county, city, village, or rural or suburban fire protection district (governing body). The certification documents the active service of the volunteer emergency responders, rescue squad members, or firefighters who have met the minimum requirements for receiving an income tax credit under the Volunteer Emergency Responders Incentive Act (Act).

When and Where to File. This annual certification must be filed no later than **February 15** following the year of certification. Upload a signed copy to the Volunteer Emergency Responders web page or mail to the Nebraska Department of Revenue (DOR):

- Upload to Volunteer Emergency Responders web page at revenue.nebraska.gov; or
- Mail to the Nebraska Department of Revenue, PO Box 94609, Lincoln, NE 68509-4609.

Certification administrators who upload the annual certification using this secure method of submission will receive an email confirmation that may be kept with your records as proof your document was received by the DOR.

Properly Completed Annual Certification. DOR will only accept annual certifications completed with the required information. Incomplete annual certifications will be returned to the certification administrator for correction. The corrected annual certification must be refiled with DOR within 60 days of its return, or individual volunteer members will be ineligible to claim the \$250 credit on their Nebraska Individual Income Tax Return, Form 1040N.

Checkbox Verifying that Volunteer Members are Not Paid an Hourly Wage. The certification administrators signing this form must verify by checking the box that the volunteer members are not paid an hourly wage for attending training or responding to calls. Volunteer members who receive an hourly wage for these activities lose their volunteer status and are not eligible for the credit. Volunteer members who receive reimbursement for expenses, reasonable benefits, or a stipend for attending training or responding to service calls do not lose their volunteer status and remain eligible for the credit.

Claiming the Credit. Any volunteer member who has been certified for at least two years by either a volunteer department's governing body (2016, 2017, 2018) or by a volunteer department's certification administrator (2019 or later) as meeting the qualifications of the Act may claim a \$250 refundable credit on his or her Form 1040N. The credit will only be allowed after the individual is certified for at least two years by a Nebraska governing body or certification administrator as meeting the requirements of the Act. Volunteer members who have met the two-year certification requirement may claim a \$250 credit on the Form 1040N for each year they earn 50 points or more during a calendar year.

Example 1. An individual listed as qualified on a properly completed annual certification form or other documentation issued by a Nebraska governing body and received by DOR for both the 2017 and 2018 calendar years may begin claiming the credit on his or her 2018 Form 1040N.

Example 2. An individual listed as qualified on a properly completed annual certification form or other documentation issued by a Nebraska governing body and received timely by DOR for 2017, but who was not listed on the 2018 annual certification form, may not claim the credit on his or her 2018 Form 1040N. However, if this individual is listed as a qualified individual on a 2019 properly completed annual certification form or other documentation issued by a Nebraska certification administrator and received timely by DOR for 2019, the credit may be claimed on the individual's 2019 Form 1040N. The initial two qualifying years do not need to be consecutive. A volunteer member may claim the refundable income tax credit beginning with the second service year in which the qualified volunteer member was included on an annual certification and every year after that they qualify.

Accumulating Points. Volunteer members may earn points by participating in the activities as described below.

Twenty-five points for responding to 10% of the emergency response calls which are dispatched from his or her assigned station or company during a year of service and which are relevant to the duty category of the individual.

A maximum of 25 points for participating in training courses as follows:

- Courses under 20 hours duration, one point will be awarded per two hours in the course, with a maximum of five points awarded per course;
- Courses of 20 to 40 hours in duration, five points will be awarded, plus one point awarded for each hour after the first 20 hours in the course, with a maximum of ten points awarded per course; and
- Courses over 40 hours duration, 15 points will be awarded per course.

One point for participating in each drill, with a maximum total of 20 points. Each drill must last at least two hours. Drill means regular monthly drills used for instructional and educational purposes, as well as mock emergency response exercises to evaluate the efficiency or performance by the personnel of a volunteer department.

One point per meeting for attending an official meeting of the volunteer department or mutual aid organization, with a maximum total of not more than ten points.

Ten points for completing a term in one of the following:

- An elected or appointed position defined in the volunteer department's constitution or bylaws;
- An elected or appointed position for a mutual aid organization; or
- An elected office of the Nebraska State Volunteer Firefighters Association, the Nebraska Emergency Medical Services Association, or other organized associations dealing with emergency response services in Nebraska.

One point per activity, but no more than one point per day, with a maximum total of no more than ten points, for:

- Participating in activities of fire prevention communicated to the public at open houses or speaking engagements on behalf of the volunteer department;
- Presenting fire or rescue equipment at a parade or other public event;
- Attending the Nebraska State Volunteer Firefighters Association annual meeting;
- Attending the Nebraska Emergency Medical Services Association annual meeting;
- Attending a meeting of a governing body of a county, city, village, or rural or suburban fire protection district on behalf of the volunteer department; or
- Other activities related to emergency services as approved by the county, city, village, or rural or suburban fire protection district.

Activities that qualify a person to receive points in more than one of the categories can only be credited to one category.

Signature. This annual certification must be signed by a certification administrator who was confirmed and approved by the volunteer department's governing body.