

Instructions

Who Must File. This certification must be signed and filed by a Nebraska city, village, or rural or suburban fire protection district to document 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 to File. This certification must be filed no later than **February 15** following the year of certification.

Properly Completed Certification. The Department will only accept annual certifications completed with the required information. Incomplete annual certifications will be returned to the city, village, or rural or suburban fire protection district for correction. The corrected annual certification must be refiled with the Department within 60 days of its return, or individual volunteers will be ineligible to claim the \$250 credit on their Nebraska Individual Income Tax Return, Form 1040N.

Claiming the Credit. Beginning with tax year 2017, each volunteer who has been certified as an active qualified emergency responder, rescue squad member, or volunteer firefighter for at least two years 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 city, village, or rural or suburban fire protection district as meeting the qualifications of the Act. Volunteers who have met the two-year certification requirement may claim a \$250 credit on the Form 1040N for each year they continue to earn 50 points or more during a service year.

Example 1. An individual listed as qualified on a properly completed certification form or other documentation issued by a Nebraska city, village, or rural or suburban fire protection district and received by the Department for both the 2016 and 2017 calendar years may begin claiming the credit on his or her 2017 Form 1040N.

Example 2. An individual listed as qualified on a properly completed certification form or other documentation issued by a Nebraska city, village, or rural or suburban fire protection district and received by the Department for 2016, but who was not listed on the 2017 certification form, may not claim the credit on his or her 2017 Form 1040N. However, if this individual is listed as a qualified individual on a 2018 properly completed certification form or other documentation issued by a Nebraska city, village, or rural or suburban fire protection district and received by the Department for 2018, the credit may be claimed on the individual's 2018 Form 1040N. The initial two qualifying years do not need to be consecutive.

Accumulating Points. The standard criteria for qualified active service is based on a total of 100 possible points per calendar year. An individual must accumulate at least 50 points out of the possible 100 points during a year of service in order to qualify as an active emergency responder, active rescue squad member, or active volunteer firefighter for purposes of receiving the income tax credit. Points are awarded as follows:

A fixed amount of 25 points will be awarded to an individual for responding to ten percent of the emergency response calls which are dispatched from his or her assigned station or company during a year of service and relevant to the appropriate duty category of the individual.

For participating in training courses, a maximum total of not more than 25 points may be awarded as follows:

- For 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;
- For courses of at least 20 hours, but less than 41 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
- For courses over 40 hours duration, 15 points will be awarded per course.

For participating in drills, one point will be awarded per 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.

For attending an official meeting of the volunteer department or mutual aid organization, one point will be awarded per meeting, with a maximum total of not more than ten points.

A fixed award of ten points will be awarded 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 will be awarded per activity, but no more than one point will be awarded per day, with a maximum total of not 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 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 city, village, or rural or suburban fire protection district.

Activities which may qualify a person to receive points in more than one of the categories described above will only be credited in one category.