



## NCDOR Communication

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### **Volunteer Firefighters Qualify For A \$250 Tax Deduction**

Beginning with the 2007 tax year, volunteer firefighters and rescue squad workers who meet certain criteria can claim a state tax deduction of \$250. To qualify for the deduction, the firefighter or rescue squad worker must be an unpaid volunteer and receive at least 36 hours of training during the year.

This deduction is mentioned in the North Carolina State Firemen's Association newsletter from Nov. 2007 (link to [http://www.ncsfa.com/pdf/newsletter\\_fall\\_2007.pdf](http://www.ncsfa.com/pdf/newsletter_fall_2007.pdf)) and is included on page 2 of the N.C. Department of Revenue's summary of 2007 tax law changes (link to [http://www.dor.state.nc.us/practitioner/law\\_changes\\_2007.pdf#s1](http://www.dor.state.nc.us/practitioner/law_changes_2007.pdf#s1)).

To document eligibility for the deduction, the N.C. Department of Revenue suggests that eligible firefighters get their chiefs to write a letter on department letterhead that states:

- The firefighter is an unpaid volunteer
- The firefighter participated in at least 36 hours of training during the year

The letter should not be sent to the N.C. Department of Revenue with a tax return. The individual firefighter should keep the letter with a copy of his or her tax return in case the firefighter is questioned later.

If you have any questions about the deduction or anything else about your North Carolina tax returns, please call the department's Taxpayer Assistance and Collections Center at 1-877-252-3052.