



Claim for Volunteer Firefighters' and Ambulance Workers' Credit

Tax Law — Section 606(e-1)

IT-245

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
Spouse's name

▼ Your social security number
▼ Spouse's social security number

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

- 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.
- 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.
- 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

- 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.

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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New York State Department of Taxation and Finance
Other Tax Credits and Taxes
 Attachment to Form IT-201

IT-201-ATT

See the instructions for completing Form IT-201-ATT on page 90 of the combined instructions for Forms IT-150 and IT-201.

Name(s) as shown on your Form IT-201	▼ Your social security number
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Complete all parts that apply to you; see instructions. Attach this form to your Form IT-201.

Part 1 — Other New York State, New York City, and Yonkers tax credits

Section A — New York State nonrefundable/non-carryover credits

		Dollars	Cents						
	1 Accumulation distribution credit (see page 90; attach computation)	1.							
	2 Other nonrefundable/non-carryover credits (from the chart on page 91; attach all applicable forms)								
	2a. <table style="display: inline-table; border-collapse: collapse;"><thead><tr><th style="width:10%; text-align: left;">Code</th><th style="width:40%; text-align: right;">Dollars</th><th style="width:10%; text-align: right;">Cents</th></tr></thead><tbody><tr><td style="border: 1px solid black; width: 100px; height: 20px;"></td><td style="border: 1px solid black; width: 100px;"></td><td style="border: 1px solid black; width: 30px;"></td></tr></tbody></table>	Code	Dollars	Cents					
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	Total other nonrefundable/non-carryover credits (add lines 2a and 2b)	2.							

Section B — New York State nonrefundable/carryover credits (see page 90)

	3 Long-term care insurance credit (attach Form IT-249)	3.							
	4 Investment credit (attach Form IT-212)	4.							
	5 Solar energy system equipment credit (attach Form IT-255)	5.							
	6 Other nonrefundable/carryover credits (from the chart on page 91; attach all applicable forms)								
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	Total other nonrefundable/carryover credits (add lines 6a through 6n)	6.							
	7 Total New York State nonrefundable credits (see page 90, Section B instructions) (add lines 1 through 6; enter here and on Form IT-201, line 42)	7.							

Section C — New York City nonrefundable/non-carryover credits

	8 New York City resident UBT credit (attach Form IT-219)	8.	
	9 New York City accumulation distribution credit (see page 90; attach computation)	9.	
	9a Part-year resident nonrefundable NYC child and dependent care credit (attach Form IT-216)	9a.	
	10 Total other New York City nonrefundable credits (add lines 8, 9, and 9a; enter here and on Form IT-201, line 53)	10.	

Section D — New York State, New York City, and Yonkers refundable credits

	11 Farmers' school tax credit (attach Form IT-217)	11.							
	12 Other refundable credits (from the chart on page 91; attach all applicable forms)								
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	Total other refundable credits (add lines 12a through 12l)	12.							
	13 Add lines 11 and 12	13.							

(continued on back)

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▼ Enter your social security number

Part 1, Section D – New York State, New York City, and Yonkers refundable credits *(continued)*

	Dollars	Cents
14 Enter amount from line 13 on the front page		
15 New York State claim of right credit <i>(attach Form IT-257)</i>		
16 New York City claim of right credit <i>(attach Form IT-257)</i>		
17 Yonkers claim of right credit <i>(attach Form IT-257)</i>		
18 Total New York State, New York City, and Yonkers other refundable credits <i>(add lines 14 through 17; enter here and on Form IT-201, line 71)</i>		

Part 2 – Other New York State taxes

If you are subject to other New York State taxes as listed below and in the chart on page 91, **complete Part 2 and attach this Form IT-201-ATT to your return.**

19 New York State tax on capital gain portion of lump-sum distributions <i>(attach Form IT-230)</i>		
20 Other New York State taxes <i>(from the chart on page 91; attach all applicable forms)</i>		

Code	Dollars	Cents	Code	Dollars	Cents
20a.			20g.		
20b.			20h.		
20c.			20i.		
20d.			20j.		
20e.			20k.		
20f.			20l.		

Total other New York State taxes <i>(add lines 20a through 20l)</i>		
21 Add lines 19 and 20		
22 See Line 22 instructions on page 90.		
23 Enter amount from Form IT-201 , line 39		
24 Subtract line 23 from line 22 <i>(if line 23 is more than line 22, leave blank)</i>		
25 Subtract line 24 from line 21 <i>(if line 24 is more than line 21, leave blank)</i>		
26 New York State separate tax on lump-sum distributions <i>(attach Form IT-230)</i>		
27 Resident credit against separate tax on lump-sum distributions <i>(attach Form IT-112.1)</i>		
28 Subtract line 27 from line 26		
29 New York State minimum income tax <i>(attach Form IT-220)</i>		
30 Net other New York State taxes <i>(add lines 25, 28, and 29; enter here and on Form IT-201, line 45)</i>		

Part 3 – Other New York City taxes

31 New York City minimum income tax <i>(attach Form IT-220)</i>		
32 New York City resident separate tax on lump-sum distributions <i>(attach Form IT-230)</i>		
33 New York City tax on capital gain portion of lump-sum distributions <i>(attach Form IT-230)</i>		
34 Total other New York City taxes <i>(add lines 31, 32, and 33; enter here and on Form IT-201, line 51)</i>		

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