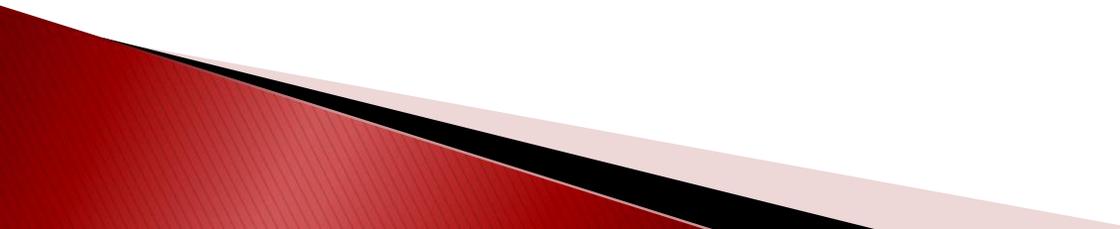


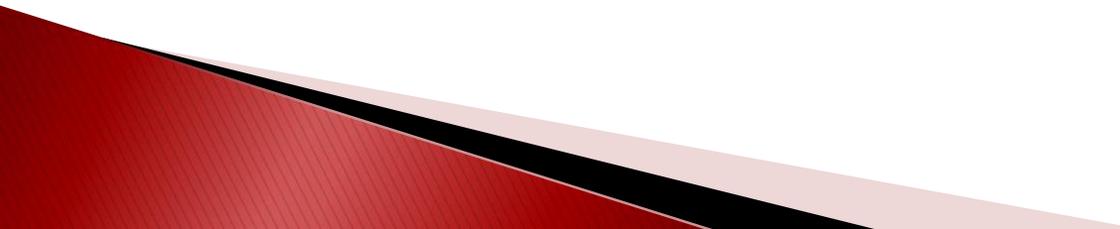
Volunteer Firefighter, EMS, and Reserve Peace Officer Tax Credit

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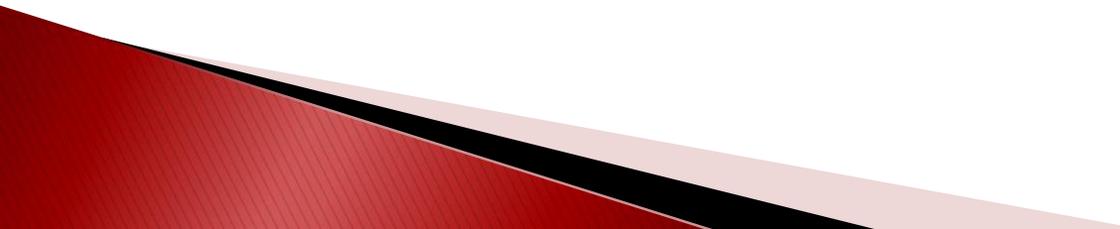
Volunteer Firefighter, EMS, and Reserve Peace Officer Tax Credit

- ▶ First available in tax year 2013, \$50
 - ▶ Increased to \$100 per volunteer effective in tax year 2014
 - ▶ Prorated when volunteered less than full year
 - ▶ Nonrefundable with no carryforward
- 

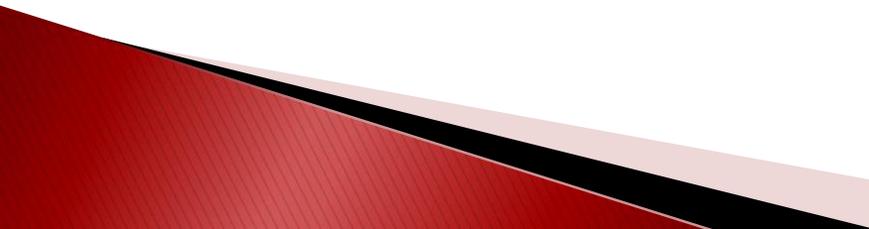
Volunteer Firefighter Eligibility

- ▶ Active member of an organized volunteer fire department in Iowa
 - ▶ Meets minimum training standards established by the Fire Service Training Bureau, a division of the Iowa Department of Public Safety
 - ▶ A paid firefighter who volunteers for another fire department is eligible for the credit, effective January 1, 2014
- 

Volunteer EMS Personnel Eligibility

- ▶ Trained to provide emergency medical care
 - ▶ Certified as a first responder
 - ▶ Issued a certificate by the Iowa Department of Public Health
 - ▶ A paid EMS personnel member who volunteers for another department is eligible for the credit, effective January 1, 2013
- 

Reserve Peace Officer Eligibility

- ▶ Volunteer, non-regular, sworn member of a law enforcement agency who serves with or without compensation
 - ▶ Has regular police powers while functioning as a law enforcement agency's representative
 - ▶ Participates on a regular basis in the law enforcement agency's activities
 - ▶ Meets the minimum training standards established by the Iowa Law Enforcement Academy
- 

Tax Year 2013 Claims, by Filing Status

Filing Status of Claimants	Number of Returns with Claims	Number of Claimants	Total Claims
Single	2,955	2,955	\$137,832
Married Joint	1,294	1,379	\$66,387
Married Separate	7,582	8,257	\$399,815
Head of Household	666	666	\$31,271
Total	12,497	13,257	\$635,305

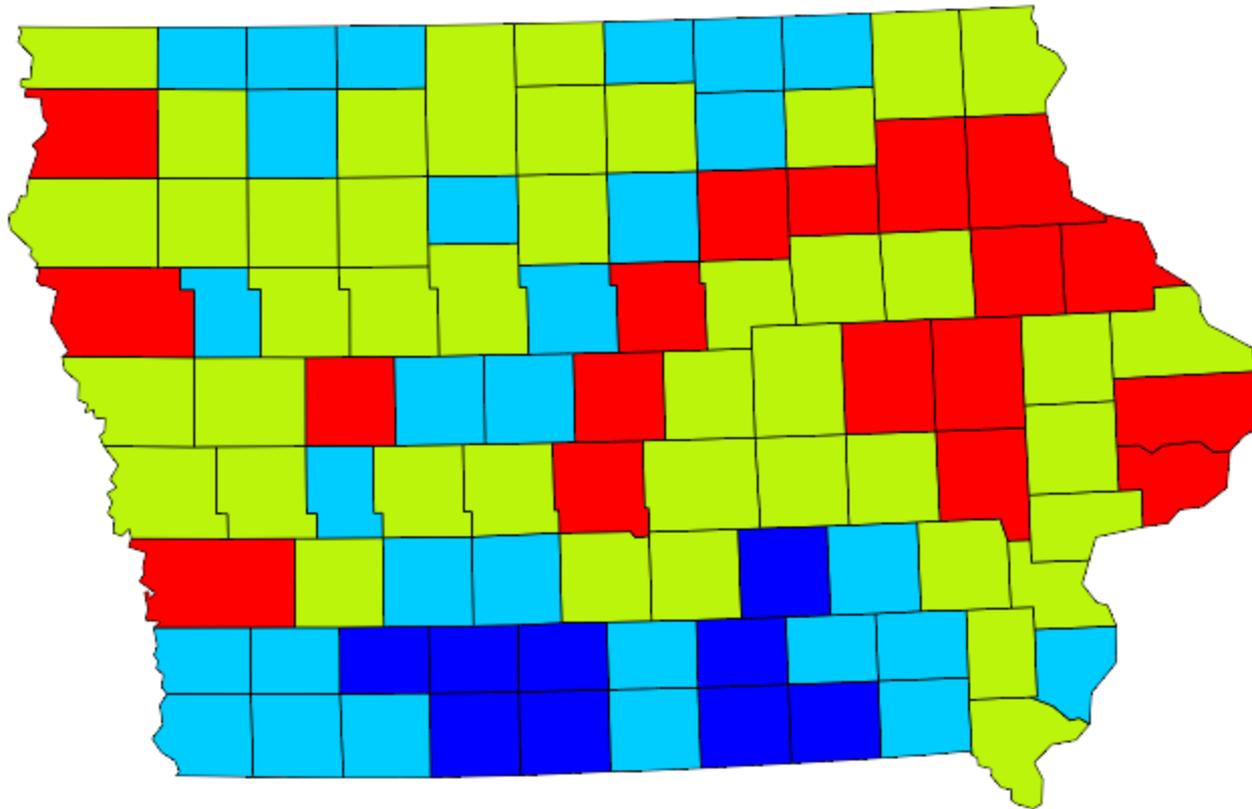
Source: Iowa Department of Revenue individual income tax return data

Tax Year 2013 Claims, by AGI

AGI of Claimant Households	Distribution of Claimants	Total Claims	Average Claim
Less than \$20,000	7.0%	\$42,019	\$46
\$20,001 - \$40,000	18.7%	\$116,728	\$47
\$40,001 - \$60,000	21.9%	\$139,790	\$48
\$60,001 - \$80,000	21.0%	\$134,960	\$48
\$80,001 - \$100,000	15.4%	\$99,500	\$49
\$100,001 or Higher	15.9%	\$102,308	\$48

Source: Iowa Department of Revenue individual income tax return data

Number of Credit Claims in TY 2013



2013 Claim Counts

101 to 200 Claims	201 or More Claims
50 or Fewer Claims	51 to 100 Claims

Tax Year 2014 Claims, by Filing Status

Filing Status of Claimants	Number of Returns with Claims	Number of Claimants	Total Claims
Single	3,199	3,199	\$295,557
Married Joint	1,371	1,453	\$138,009
Married Separate	8,187	8,876	\$855,175
Head of Household	720	720	\$66,992
Total	13,477	14,248	\$1,355,733

Source: Iowa Department of Revenue individual income tax return data

Note: Tax credit data are incomplete for tax year 2014

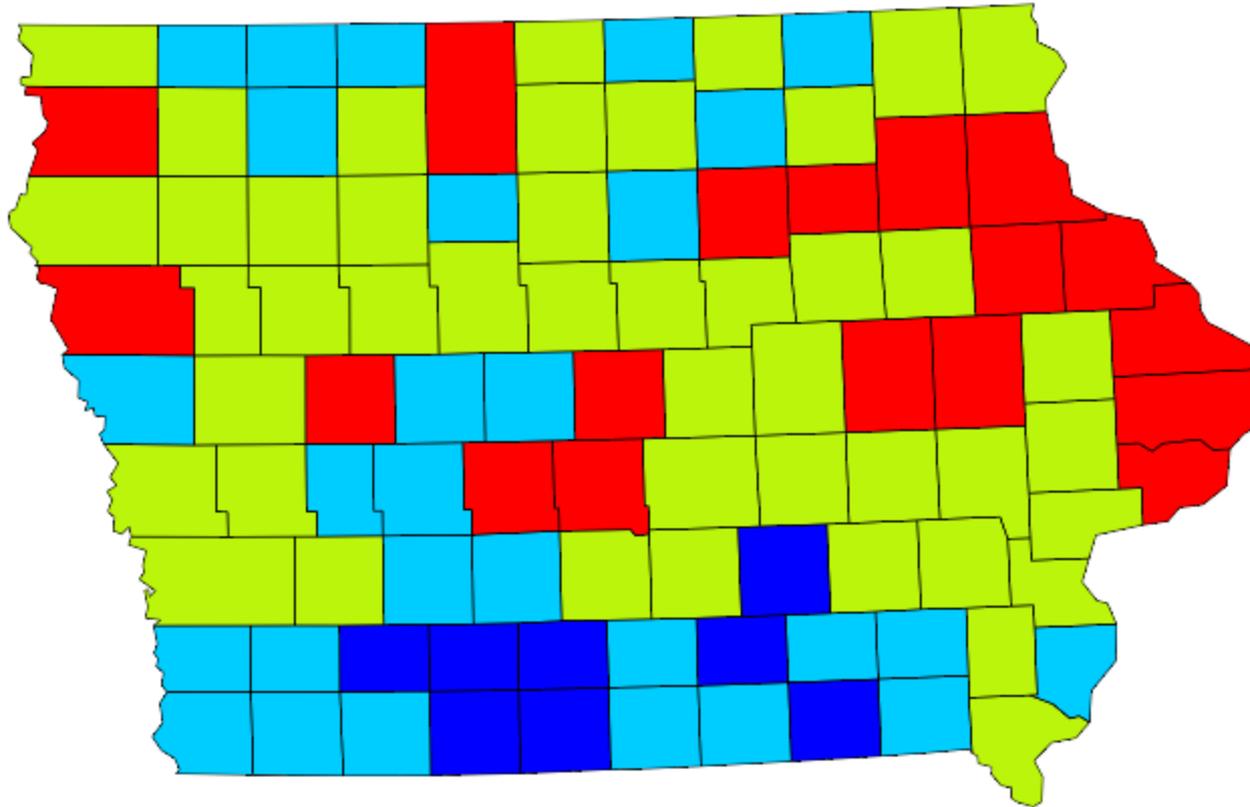
Tax Year 2014 Claims, by AGI

AGI of Claimant Households	Distribution of Claimants	Total Claims	Average Claim
Less than \$20,000	6.8%	\$85,252	\$88
\$20,001 - \$40,000	17.4%	\$232,099	\$93
\$40,001 - \$60,000	21.6%	\$295,010	\$96
\$60,001 - \$80,000	20.8%	\$285,193	\$96
\$80,001 - \$100,000	15.9%	\$218,252	\$96
\$100,001 or Higher	17.5%	\$239,927	\$96

Source: Iowa Department of Revenue individual income tax return data

Note: Tax credit data are incomplete for tax year 2014

Value of Credit Claims in TY 2014



2014 Claim Amounts

Light Green	\$10,001 to \$20,000 Claimed	Red	\$20,001 or Higher Claimed
Dark Blue	\$5,000 or Less Claimed	Light Blue	\$5,001 to \$10,000 Claimed

Questions?

