

# Volunteer Firefighter, EMS, & Reserve Peace Officer Tax Credit

## Tax Credit Description

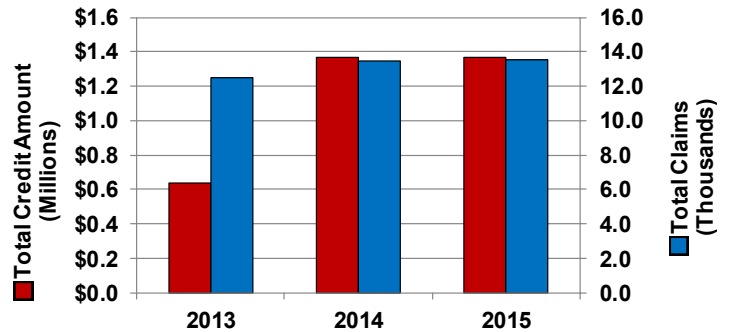
Volunteer firefighters and emergency medical personnel became eligible for a nonrefundable tax credit of \$50 in tax year 2013. In 2014, the tax credit was increased to \$100 and extended to reserve peace officers. Part-year volunteers must prorate their claim based on the number of months served. Unused credits cannot be carried forward.

## Tax Year 2015 Claimant Fast Facts

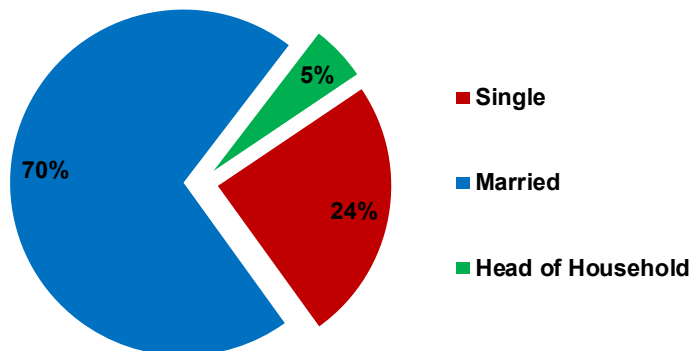
- **13,507 Claimants**
- **\$1.37 Million in Credits**
- **\$96 Average Credit Claim**
- **84.4% Estimated Utilization\***

\*The ratio of those claiming the credit against the estimated number of eligible volunteers in Iowa

## Annual Claimants and the Amount of Credits Earned

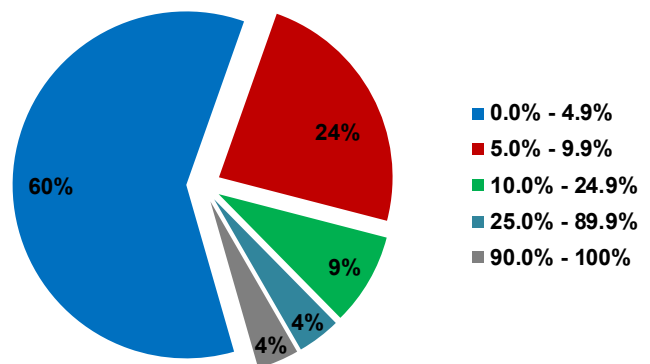


## Household Claims by Filing Status



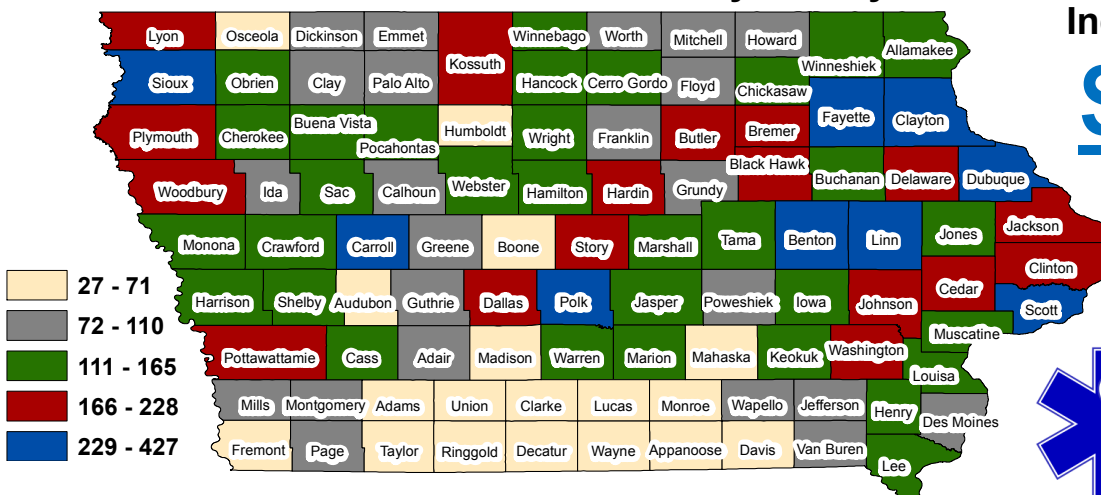
Households where both taxpayers claimed the tax credit account for 5% of total credit claims.

## Share of Claims by Percent Credit Offset Tax Liability



Four percent of credit claims offset between 90% and 100% of the claimant's tax liability in TY 2015.

## Number of Claimants by County



## Average Household Income of Claimants

**\$71,000**

