



# VFTC-1 Volunteer Firefighter Tax Credit Instructions

Volunteer Firefighter Tax Credit is a nonrefundable credit with a maximum limit of \$1,000 per volunteer firefighter or the total amount of tax owed, whichever is less for eligible volunteer firefighters. Please see TSD 453 for additional information.

The VFTC-1 form must be submitted along with your West Virginia Personal Income Tax return (IT-140). For joint tax returns, each eligible volunteer firefighter must file a separate VFTC-1 Schedule.

If the chief is claiming this credit, the VFTC-1 Schedule must be completed and signed by the second-in-command.

## SECTION A: FIREFIGHTER IDENTIFICATION

Line 1: Enter your Social Security number

Line 2: Enter your first and last name

Line 3: Enter the beginning and ending of the tax period you are claiming (ex: January 1, 2024 - December 31, 2024).

## Section B: CERTIFICATION FROM THE CHIEF OF THE VOLUNTEER FIRE DEPARTMENT (MUST BE COMPLETED BY THE CHIEF)

Line 4: Enter the rank of the volunteer firefighter.

Line 5: Enter the total years of service.

Line 6: Enter the number of emergency situations the volunteer firefighter has responded to in the year of active membership.

Line 7: Enter the number of meetings, fundraising activities, or training sessions attended by the volunteer firefighter in the year of active membership.

Line 8: Enter the number of management level meetings, fundraising activities, or training sessions attended by the volunteer firefighter.

Line 8A: Enter the total from lines six through eight.

Line 9: Enter the number of emergency situations to which the fire department responded to during the year of active membership.

Line 10: Enter the number of meetings, fundraising activities, and training sessions held by the fire department in the year of active membership.

Line 10B: Enter total from lines from 9 and 10

Line 11: Divide 8A by 10B. **Must be 30% or greater to be eligible for credit. If the percentage is .295 or greater, you may round up.**

Line 12: Signature of Chief of the Volunteer Fire Department, Name of Chief (printed or typed), Address of Fire Department Location in West Virginia, City, State, Zip Code

## Section C: TAXPAYER SIGNATURE

Be sure to sign the form, as well as, print your name and date the form.