NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Qualified Volunteer Member Certification

for the Volunteer Emergency Responders Incentive Act

Name and Address of Certified Volunteer Member			Name and Address of Volunteer Department		
Legal Name			Name		
Street Address			Address		
City	State	Zip Code	City	State	Zip Code
Last four Digits of Social Security Number			Email Address		Phone Number

I hereby certify that the volunteer member listed above has qualified by accumulating _____ total points for calendar year _____ , is an active members of the volunteer emergency responder unit, rescue squad unit, or firefighter unit identified above, and was not paid an hourly wage for their emergency responder duties.

sign here

Signature Certification Administrator	Email Address	Date	Phone Number

Instructions

Certification Administrator. The certification administrator of each Nebraska volunteer department must provide a written certification to each active emergency responder, active rescue squad member, or active volunteer firefighter (volunteer member) who has accumulated at least 50 points during the prior year as described in Neb. Rev. Stat. § 77-3103. The volunteer member must serve a county, city, village, or rural or suburban fire protection district (governing body) in Nebraska. The certification may be provided to the volunteer member by mail or electronically no later than February 1, following the qualifying year of service.

Reminder – The Annual Certification for the Volunteer Emergency Responders Incentive Act must be completed and submitted to the Nebraska Department of Revenue (DOR) no later than February 15 following the year of certification.

Signature and Date. This member certification must be signed and dated by a certification administrator who was confirmed and approved by the volunteer departments governing body. Include an email address and daytime phone number for DOR to contact if there are questions about this certification.

Volunteer Members Claiming the Credit. Volunteer members, who earn 50 points or more in any two calendar years, may claim the $250 refundable credit on their Nebraska income tax return for the second qualifying year and any subsequent year for which the volunteer member is included on an annual certification.

Beginning with the 2019 Nebraska Individual Income Tax Return, Form 1040N, volunteer members must retain a copy of this certification with their income tax records.

Retain this certification with your records.