



*This publication provides general information and is not meant to be a substitute for tax laws or regulations.*

Beginning January 1, 2023, West Virginia offers a credit against West Virginia personal income tax for volunteer firefighters who meet certain eligibility criteria. The credit cannot be claimed before filing of the 2023 tax year return, due in April of 2024. The amount of the credit is \$1,000 for each eligible taxpayer, or the total amount of personal income tax imposed in the year the taxpayer is eligible, whichever is less. If two eligible taxpayers file a joint return, then the maximum amount of the credit that can be taken on the joint return is \$2,000. **Any credit not used in the tax year for which it was earned may not be carried forward or back to another tax year.**

### Eligibility

Eligibility for the credit requires certification by the chief of the volunteer fire department where the taxpayer participates using Form [VFTC-1](#). The chief's certification must demonstrate:

1. The volunteer firefighter has been an active member in good standing of the chief's volunteer fire department (or an active member in good standing of the chief's volunteer fire department and another volunteer fire department in West Virginia) for the entire year;
2. The volunteer firefighter has participated as an active member on-site for at least 30 percent of the volunteer fire department activities during the year; and
3. The volunteer firefighter has met or exceeded all state certification and training requirements for active member firefighters.

The chief's certification must include:

1. The rank or position of the volunteer firefighter;
2. The years of service for the volunteer firefighter;
3. The number of emergency situations the volunteer firefighter responded to during the year of active membership;
4. The total number of emergency situations the volunteer fire department responded to during the year;
5. The total number of meetings the volunteer fire department held during the year;
6. The total number of trainings held by the volunteer fire department during the year;
7. The number of meetings the volunteer firefighter attended during the year of active membership; and
8. The number of trainings the volunteer firefighter attended during the year of active membership.

For the purposes of the certification needed to qualify for the credit, an "active member" is defined as an individual who performs the functions of fire prevention and suppression, or vehicle and machinery extrications, hazardous materials response and mitigation, technical rescue, emergency medical services, and any other duties that a specialized support member may provide when responding to emergency situations. **An auxiliary member of a volunteer fire department does not qualify as an eligible volunteer firefighter for purposes of the credit.**

The "activities" that an active member participates in are defined as responses to emergencies, attendance at monthly or quarterly meetings, fund raising activities, and fire department management.

To claim the credit, a volunteer firefighter must submit the [VFTC-1](#) certification from the chief of the volunteer fire department with their personal income tax return. **If the volunteer firefighter has a split year between two volunteer fire departments, then a certification letter will be needed from the chief of each fire department.**

#### For more information, you can:

- Call a Taxpayer Services Representative at (304)558-3333 or toll-free at (800) 982-8297
- Email [taxhelp@wv.gov](mailto:taxhelp@wv.gov)
- Go Online to [tax.wv.gov](http://tax.wv.gov)