**Section 100.2179 Volunteer Emergency Worker Credit (IITA Section 234)**

a) For taxable years beginning on or after January 1, 2023, and beginning before January 1, 2028, a taxpayer shall be allowed a credit against the tax imposed by subsections (a) and (b) of Section 201 of the Illinois Income Tax Act in the amount of $500 if the taxpayer:

1) Served as a volunteer emergency worker for at least nine months during the taxable year,

2) Did not receive more than $5,000 in compensation for serving as a volunteer emergency worker during the taxable year, and

3) Is registered with the Office of the State Fire Marshal (OSFM) as having met criteria (1) and (2) by January 12 of the following calendar year.

b) Beginning on February 1 of each year, taxpayers meeting the criteria in subsection (a) shall submit an application for volunteer emergency worker income tax credit through the Department's website. After verifying the application against the information provided pursuant to subsection (c), the Department shall issue to the taxpayer a volunteer emergency worker credit certificate. If the application does not match the information provided pursuant to subsection (c), the Department will contact the taxpayer by telephone or email to request additional support, and the Department will work with the taxpayer and OSFM during the next ten business to resolve any verification issues. If eligibility has not been verified after 10 business days, the Department will send the taxpayer an email indicating that the application has been denied.

c) The chief of the fire department, fire protection district, or fire protection association shall be responsible for notifying the OSFM by January 12 of each year of the volunteer emergency workers who met the criteria in subsection (a)(1) and (2) during the preceding calendar year. By January 24 of each year, the OSFM shall provide the Department with an electronic file containing the name, address, State Fire Marshal identification number and fire department identification number for the individuals who have been reported to the OSFM by the chief of the fire department, fire protection district, or fire protection association as meeting the criteria in subsection (a)(1) and (2) and who meet the criteria of subsection (a)(3).

d) Volunteer emergency worker credit certificates shall be awarded on a first-come, first-served basis in accordance with the receipt of applications, and they shall not exceed $5,000,000 in the aggregate. Taxpayers may not claim the volunteer emergency worker credit on any income tax return unless they receive a valid certificate number from the Department.

e) *A credit awarded under this Section shall not reduce a taxpayer's liability to less than zero.*

f) *As used in* this Section, *"volunteer emergency worker" means a person who serves as a member, other than on a full-time career basis, of a fire department, fire protection district, or fire protection association that has a Fire Department Identification Number issued by the Office of the State Fire Marshal and who does not serve as a member on a full-time fire service career basis for another fire department, fire protection district, fire protection association, or governmental entity.*

(Source: Added at 48 Ill. Reg. 4433, effective March 11, 2024)