

SCOTT FITZGERALD
5TH DISTRICT, WISCONSIN



WASHINGTON, DC OFFICE
1507 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
(202) 225-5101

COMMITTEE ON THE JUDICIARY
COMMITTEE ON SMALL BUSINESS
COMMITTEE ON EDUCATION
AND LABOR

BROOKFIELD DISTRICT OFFICE
120 BISHOPS WAY
SUITE #154
BROOKFIELD, WI 53005
(262) 784-1111

Congress of the United States
House of Representatives
Washington, DC 20515-4905

February 23, 2022

Mr. Ronald Naab
P.O. Box 362
Allenton, WI 53002-0362

Dear Mr. Naab,

We wanted to update you regarding the information that the Internal Revenue Service (IRS) has recently shared with our office in response to the informational request the Congressman has submitted to the IRS on your behalf regarding the Internal Revenue Code Section 139B, a tax exclusion for volunteer firefighters and emergency medical responders.

The IRS recently informed our office that volunteer firefighters can exclude payments or reimbursements of costs incurred while providing volunteer services of up to \$50.00 per month of work (maximum of \$600.00 per year). The excluded income reduces any related tax or contribution deduction. While the IRS stressed that the taxpayer cannot also take a charitable deduction for the amount of income excluded, they stated that any costs above \$50.00 per month can be deducted as a charitable contribution.

The IRS further indicated that in order for a volunteer firefighter to qualify for the 139B tax exclusion, the volunteer must be working on behalf of a state or local subdivision of government (city, county, etc.). If a volunteer firefighter receives pay, such as an hourly wage, that person is not eligible for the exclusion because they are otherwise being compensated.

To apply the 139B tax exclusion, the IRS advised that the taxpayer may simply omit the amount of payments or reimbursements of up to \$600.00 from the total income they report to the IRS. They further indicated that there is no additional form required for this benefit.

We hope this information proves useful to you in addressing your questions on this topic.

Thank you again for trusting the Congressman's office to be of assistance to you in securing this information. Best wishes.

Sincerely,

The Staff of Congressman Scott Fitzgerald (WI-05)