Firefighter records by role: career, volunteer and retired

Tick the groups that match your service this year. A household with a career firefighter, a volunteer and a retiree fills all three.

Client or engagement

Career firefighters

- [ ] Form W-2 from each department
  From 2026, box 12 code TT holds qualified overtime; plus any second department or EMS job
- [ ] Payroll statement of FLSA overtime and the 7(k) work period
  For 2025 returns; FLSA premium only, separate from contract overtime
- [ ] Comp time usage or payout statement
  Hours taken off or cashed out in the year, with the rate used
- [ ] Form W-2c, if the code TT amount is wrong
  Ask payroll before you file
- [ ] Last pay stub of the year
  Overtime hours and rates, pension and deferred pay amounts
- [ ] Uniform allowance and reimbursement statements
  Amounts the department paid back
- [ ] Gear, dues and certification receipts
  For the state return only, where allowed
- [ ] Form 1098-T for paramedic, EMT or fire science courses
  From each college

Side business

- [ ] Form 1099-NEC from clients of the business
  Training, inspections, contracting
- [ ] Business expense receipts
  Kept apart from department gear

Volunteer firefighters

- [ ] Form W-2, 1099-NEC or 1099-MISC for stipends or per-call pay
  Whatever the town or district issued
- [ ] Letter from the company listing the months you served
  Sets the $50 per month limit
- [ ] Property tax rebate or abatement notice for volunteers
  Excluded, and it lowers the property tax deduction

- [ ] Mileage log for calls and training
  Date, trip and miles
- [ ] Receipts for gear you bought for the company
  Not reimbursed, not suitable for everyday wear
- [ ] Written acknowledgment from the fire company
  For any single gift of $250 or more
- [ ] LOSAP statements, and Form 1099-R when benefits are paid
  Length of service award program

Retired firefighters

- [ ] Form 1099-R from the governmental pension
  Box 2a does not show the premium exclusion
- [ ] Health or long-term care premium statements
  Paid from the pension or by you
- [ ] Disability determination letter, if retired for a line-of-duty injury
  From the plan or the board
- [ ] Last year’s return
  For carryovers and last year’s withholding