



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

April 25, 2008

CC:ITA:B4
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The Honorable David Obey
U.S. House of Representatives
Washington, DC 20515

Attention:

Dear Mr. Obey:

I am responding to your letter dated February 6, 2008, on behalf of your constituent, . asked whether amounts received from his retirement program are excludible from income under section 139B of the Internal Revenue Code.

Section 139B applies to members of a qualified volunteer emergency response organization that provides firefighting or emergency medical services. It allows them to exclude from income during tax years 2008 through 2010 certain state and local reductions or rebates of taxes. Certain state and local government payments received for emergency response services performed during the year are also excludible. The law limits the excludible amount of these payments to \$30 for each month during which the member performs emergency response services that year.

Payments received from a retirement program are for services performed in prior years. These payments are neither reductions or rebates of state and local taxes, nor amounts received for emergency response services performed during the year. Therefore, amounts received from a retirement program do not qualify for the exclusion from income under section 139B.

I hope this information is helpful. Please contact me at _____ or _____, of my office, at _____ if we can be of further assistance.

Sincerely,

George J. Blaine
Associate Chief Counsel
(Income Tax and Accounting)