



## Information Bulletin

### Gillibrand Reminds 9/11 First Responders, Survivors Of Possible Tax Relief Available Through IRS

#### 9/11 First Responders, Survivors, and Their Families May Be Entitled to Tax Benefits

Washington, D.C. — Two years after announcing the Internal Revenue Service (IRS) had updated Publication 3920: Tax Relief for Victims of Terrorist Attacks, Senator Gillibrand reminded 9/11 responders and survivors about IRS tax relief that they may be eligible to receive. This updated publication clarifies eligibility for tax relief under the Victims of Terrorism Tax Relief law and provides examples relevant to present-day situations faced by the injured, sick and dying 9/11 responders, and survivors and families of those who have died. This action came after Senator Gillibrand personally urged IRS Commissioner John Koskinen to clarify its previously vague and outdated publication.

“Many of our 9/11 responders and survivors may not be aware of tax benefits available to them that Congress enacted in the aftermath of 9/11,” said Senator Gillibrand. “We need to do everything we can to reduce their economic burden. The Victims of Terrorist Attacks tax program would help many of our 9/11 survivors and their families, and I encourage all of them to look into whether they are eligible for this important program.”

Under the Victims of Terrorism Tax Relief law, disability or other benefits provided to an individual as a result of their illness or injury linked to a terrorist attack, including September 11th, are non-taxable. In addition, if an individual dies as a result of a terrorist act, his or her family is entitled to a minimum relief of \$10,000. Eligible individuals can claim a tax credit or refund within 3 years after the due date of the return, or within 2 years after the date the tax was paid.

IRS Publication 3920: Tax Relief for Victims of Terrorist Attacks, published in 2002, did not adequately explain that disability payments for 9/11 work-related injuries were exempt from taxes. As a result, many employers, as well as the victims of 9/11 themselves, were not aware of this law and ended up reporting and paying tax on their disability payments.

In March 2014, Senator Gillibrand wrote to IRS Commissioner Koskinen to correct that problem, urging the Commissioner that Publication 3920 be revised so that 9/11 responders and survivors would have the information they needed to obtain the tax benefits of the law. As a result of Senator Gillibrand’s request the IRS revised the information making the benefits of the law more readily available.

The updated **IRS Publication 3920** can be found at [www.irs.gov/pub/irs-pdf/p3920.pdf](http://www.irs.gov/pub/irs-pdf/p3920.pdf) . For questions, the IRS Special Services Hotline is available at 866-562-5227 from 7 a.m. to 7 p.m. Monday through Friday.

**IRS Resource Page Available Here:** [www.irs.gov/Individuals/Tax-Relief-for-Victims-of-Terrorist-Attacks](http://www.irs.gov/Individuals/Tax-Relief-for-Victims-of-Terrorist-Attacks)