

Roanoke, Virginia 24018

July 8, 2013

Re: Granite Mountain Hotshots
Federal Line of Duty Death Benefit

Chief Dan Faijo
Prescott Fire Department
1700 Iron Springs Road
Prescott, Arizona 86305

Dear Chief Fraijo:

My family and I were all saddened at the news of Arizona's tragic loss. I hope that this letter may be of some help to you.

On the chance that the following sections of the United States Code have not already come to your attention, please allow me to recommend that you review §42 USC 3796, §42 USC 3796b and Internal Revenue Code Section 101(h).

The USC sections provide for a _____) death benefit payable to police officers, firefighters and emergency medical personnel (including members of volunteer rescue squads and fire departments) who are killed in the line of duty. The benefit is indexed for inflation back to 1988. If I am not incorrect, this provision of the law would result in almost doubling the benefit in terms of today's dollars.

The IRC section, 101(h), provides that the federal benefits are to be excluded from federal income taxes.

I hope that this information is helpful to you and to the families of the Granite Mountain Hotshots. I became aware of these statutes after my brother, a firefighter in Ohio, died of a heart attack while on duty. I extend my sympathy and every good wish to the families of your brave brothers.

Very truly yours,



Michael K. Quinn