

# Honoring and Remembering Fallen Firefighters

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## **Introduction**

This paper provides suggestions on how friends and family members can remember a Fallen Firefighter with dignity. We will provide several examples of ideas that can be implemented in under a year and can be accomplished with a small group of motivated people. We also explain how to establish nonprofit, tax exempt corporations or foundations to support more long-term projects like annual scholarship programs. At the end of the chapter we provide two successful case studies of existing scholarship programs created to honor fallen firefighters.

## **Turning Grief Into Something Positive That Honors A Loved One**

Firefighters are special people. We are suddenly shocked and left with feelings of sorrow, confusion, and uncertainty when we lose them. We find a very large hole in our lives that was once filled by someone we cared very much about.

In the days and weeks after the loss of a firefighter we interact with friends, family, and co-workers, and we begin to learn a great deal about who this person was in life and what they accomplished. We are sometimes surprised, or even amazed to learn how many people's lives they touched, what they accomplished, and the difference they made.

After the ceremonies and services are behind us and we take the first steps toward bringing closure, we begin to look for meaningful ways to remember and honor this special person.

There are many meaningful ways to honor a Fallen Firefighter. A few guiding principles for project ideas include:

**Dignity** – The quality or type of project should bring respect and honor to the fallen firefighter and his or her family and friends. Good projects bring respect and honor to the survivors as well as the fallen firefighter.

**Meaningfulness** – The type of project selected should give something useful back to the community the firefighter served. Central themes might include charity, public safety, or education.

Longevity – Look for projects that will continue to honor the memory of the fallen firefighter years into the future.

Set A Positive Example – Projects should set an example for citizens to follow, especially young people. Good examples provide an opportunity for people to reflect on the value that the fallen firefighter added to the community and what he or she stood for.

Here are several examples of ways to honor a fallen firefighter that could meet the criteria above:

- Establish a Memorial Web Site where visitors review accomplishments, send notes of condolence, etc.
- Name a street or bridge in the community after the firefighter.
- Dedicate a public meeting room in the name of the firefighter; e.g., city hall, public, library, or Community College.
- Rededicate a public building in the name of the firefighter; e.g. a public school, public safety building.
- Name a playground or public park in the name of the firefighter.
- Dedicate a new piece of fire apparatus in the firefighter's name.
- Start an annual charity fundraising event in the name of the firefighter; e.g. annual BBQ picnic, 6K races.
- Start an annual community service day which organizes a work party to support a public project like parks and recreation.
- Sponsor a local firefighter(s) to a national level conference or training school that focuses on firefighter safety.
- Create a new scholarship in the name of the firefighter.
- Contribute to an existing scholarship program set up to support the education of the fallen firefighter's family or firefighters currently serving.

### **Getting Started**

After a line of duty death many people will express an interest in doing something to remember a fallen firefighter. The reality of human nature is that unless someone steps forward to assume a leadership role and some direction is provided, most of the ideas that are floated never go anywhere.

If you are really serious about being successful with obtaining your goal of creating a project to honor a fallen firefighter, you will need to get started in the first month following the death and take advantage of the natural tendency for people to want to help. Channeling energy into something positive and constructive can also help the grieving process of friends and family.

Within the first 30 to 45 days you should:

1. Appoint a Leader – Whatever project you decide on you will need a central leader to be the “Go To” person for direction and information. Someone will either emerge as the natural person for the job or you will have to seek out the right person based on the project ideas that develop. Depending on the project selected there might be one leader in the initial stages of getting organized, and then a change of leadership as you transition from the idea to implementation phase.
2. Form an Advisory Team – The purpose of this team is to provide oversight until you have legal status as a corporation. You will need a small core group of people to guide whatever project you eventually select from the initial start-up through implementation. If you seek tax-free status with the Internal Revenue Service you will need to set up a corporation with a Board of Directors. You will want to be careful to select a Committee that can guide you through the start-up process and eventually transition into your Board of Directors as you obtain legal status as a non-profit corporation.
3. Communicate Your Goals and Objectives – If you want to channel volunteer talent and financial resources into your project, it is important that you take advantage of the opportunity to direct the energy of friends, family, and the public into something positive and creative. The longer you wait to get organized and to communicate what you want to accomplish, the harder it is to regain the initiative.
4. Open a Bank Account – Following the loss of a firefighter, many people in the community will come forward and want to make a contribution to the family or a charitable organization. If you are serious about starting up a project to honor the fallen firefighter you will need to open a bank account for the specific purpose of receiving contributions. Your bank can provide guidance on how to open these special accounts. If you move forward with setting up a nonprofit corporation your bank will work with you in transitioning this initial account to one that will serve the needs of the nonprofit organization you will manage.

## **Not everyone may agree with your goals and objectives**

If you are passionate about a particular project idea, that is wonderful because passionate people are motivated and motivated people get things done! As noted above, there are many ways to honor a fallen firefighter and loved one. What looks like a great idea to you may not have the same impact on someone else. In fact, you might be surprised to discover that the loss of a firefighter brings out both the best and worst in some personalities, including your own, so don't be surprised if you encounter some pretty strong criticism and differing viewpoints. Some questions and potential problem areas you should anticipate:

- **Money** – No matter how large or small your project is, you will require money even if all of the talent and labor is volunteer. Most of the money you will need to start up your project is going to come from the hard earned cash of caring individuals who donate by personal check. People are going to ask you direct questions about where the money comes from, who handles it, which bank it is in, who has the authority to spend it, how it was spent, etc. Later in this chapter we will discuss in detail the steps you need to take to make sure you are in compliance with good accounting principles and the law. Just be prepared for direct questions concerning money early in the project.
- **National vs. Local Goals** – Is your project going to benefit the people who live in your community or will it provide support to people outside your community? You may encounter some strong opinions about your project's goals and objectives. It is important to clearly communicate to everyone who you are and what you are planning to do. Your Committee, and eventually your Board of Directors is the right vehicle to consider different ideas and the best way to resolve conflicting viewpoints.
- **Family Involvement** – Whether and when to involve the family in a project to honor their loved one has to be handled on a case-by-case basis. Some members may want to actively participate in the decision-making process; others will want to simply be kept informed of your progress, and some may want no part of the project at all. One of the best reasons for starting up a project to honor a fallen firefighter is to provide moral support to family members. Just showing that you care enough to take on a project to honor their loved one can have a very positive effect. Regardless of how much the family might want to become involved you should keep the immediate family informed on what your plans are from the idea stage through to completion.

## **Establishing a Non-Profit Corporation**

This section will provide an overview of how to set up a non-profit corporation and obtain tax-exempt status from the Internal Revenue Service. The general process will be the same regardless of the type of project you decide on to honor

the fallen firefighter, so long as your goals and objectives are to operate as a “not for profit organization”.

Once you decide to move forward with establishing a nonprofit corporation you should retain an attorney. Many attorneys will reduce their legal fees or work *pro bono* to support a nonprofit project, especially one that honors a fallen firefighter or is designed to support the family.

The legal process of setting up a nonprofit corporation is very much like setting up a regular for-profit corporation, except nonprofit corporations are required to take additional steps to qualify for their tax-exempt status through the Internal Revenue Service (IRS). All of the legal requirements might seem a bit intimidating to the novice, but attorneys deal with these issues daily and you should expect your attorney to handle all of the details and to guide you through this process.

You should expect your attorney to provide the following services to set up your nonprofit corporation:

- File the formal paperwork to the State and Federal governments.
- Handle all of the legal paperwork for your federal and state tax exemptions.
- Help you decide what you will call the nonprofit corporation. You can call your corporation almost anything but the name must meet the requirements of State law. For example, use of certain names like Bank, Cooperative, Federal, National, United States, or Reserve are prohibited. You will also want to consider how the name will help support and market your nonprofit goals and objectives.
- Create your official corporate Bylaws and Articles of Incorporation. These documents establish the rules for your nonprofit corporation and explain how you will operate. Your state’s corporate filing office usually has a “fill in the blanks” type of template to guide you through the proper procedure.
- Guide you through the process of appointing your initial Board of Directors. You must name specifically the people you select for your initial Board. You can change or expand your Board members after obtaining legal status but you must meet specific legal requirements for setting up your Board and naming your directors.
- Holding the first meeting of your Board of Directors. It is important that you run your Board of Directors meetings following State and Federal legal guidelines and good business practices for nonprofit corporations. You will be required to set agendas, prepare meeting minutes, etc. You will want your

attorney to guide you through the proper procedures when you conduct your first Board meeting.

- Obtain the required licenses and permits that may be required for your corporation based on local and state laws.

### **Applying for Federal 501(c) (3) Tax Exemption**

Once the State filing office returns your properly filed Articles of Incorporation you can move forward to obtain an exemption from paying federal taxes on the money you raise. This is widely referred to as obtaining 501 (c) (3) status for charitable organizations. To be organized exclusively for a charitable purpose, the organization must be a corporation, community chest, fund, or foundation. A charitable trust or foundation will also qualify.

Obtaining 501 (c) (3) status is a very important as it relates to your fund raising efforts for the following reasons:

- It gives your organization more credibility in the eyes of potential donors. Obtaining 510 (c) (3) status through the IRS is not automatic. You must meet very specific requirements under federal law to obtain tax-exempt status. This sends a clear message that you are a legitimate and serious organization.
- Major contributors like corporations want to ensure that they may help offset the cost of the donation through a tax deduction. The 501 (c) (3) ensures that that the IRS will approve the deduction on the corporate tax return.
- It allows you to invest the money you raised toward obtaining your goals and objectives rather than diverting some of it to pay income tax.

To obtain 510 (c) (3) tax-exempt status your attorney will need to submit the proper paperwork to the U.S. Internal Revenue Service. To apply for the exemption you will need to complete the IRS Form 8718, User Fee Exempt Organization Determination letter request, and the IRS Package 1023, Application for Recognition of exemption. You can obtain instructions for completing these forms from the IRS by calling 800-TAX FORM or download them at [www.irs.gov](http://www.irs.gov). There are also several useful "How To" books available for sale to guide you through the process. It is worth the time to familiarize yourself with the IRS rules for charitable organizations even if you have your attorney or accountant handle these details for you.

Once the IRS reviews your application it will notify you that your nonprofit status has been approved. It is not unusual for the IRS to request additional information to support your application. The IRS may also deny your application. You may need to consult an attorney who is a specialist in nonprofit organizations.

Some states like Montana, California, North Carolina, and Pennsylvania require you to complete a separate application that must be approved by the state to also qualify for state level tax-exempt status. Contact your state tax agency to find out if you need to file for an exemption.

## **Organizing and Managing Your Nonprofit Corporation**

It is very important that the Board of Directors and its corporate officers maintain accurate records of meetings, contributions, disbursement of funds, etc. Failure to do so could result in loss of your nonprofit status. The following key points summarize what you need to do:

- **Make Sure Your Corporate Bylaws Are Clear** – The Bylaws establish the rules and procedures of your nonprofit organization. They outline when and how you will hold meetings, the procedure used to vote on issues, and how you will elect directors and officers. Drafting the Bylaws is usually the first order of business at the first Board of Directors meeting.
- **Appoint Your Directors** – The Directors are officers of the nonprofit corporation. They have the authority and the legal responsibility to manage and run the business of the corporation. Each state has different requirements for the number of directors that must serve on the board. Consult with your attorney to meet your state's legal requirements. It is advisable to have at least one relative from the fallen firefighters family serve on the board as a liaison to the immediate family.
- **Meetings** – The Board of Directors, through its Bylaws, appoints the corporate officers who will manage the organization and establishes their authority to manage the day-to-day business of the organization. At the first meeting you will elect a President, Secretary, and Treasurer. Some state laws require that a Vice President also be appointed. The President serves as the leader and coordinator of the corporation, the Secretary ensures that the minutes of the corporation are properly maintained and that they reflect an accurate history of decisions made, and the Treasurer manages the finances and reports the financial health to the Board of Directors. The Treasurer is also the liaison to the accountant you will use to perform an annual review or audit of your books.

Conducting the business of the organization is the responsibility of the Board of Directors. The Board might meet annually, semi-annually, or monthly. If the organization has several active projects underway to honor a fallen firefighter, the Board may establish any number of committees or working groups to handle the details of specific programs. These committees operate under the authority of the Board but are not voting members of the nonprofit corporation or foundation. For example, if the primary objective of the corporation is to raise funds to support scholarships, the Board may appoint a committee for the sole purpose of

reviewing and selecting qualified applicants. The chairperson of the committee then makes his or her recommendation to the Board.

## **Marketing and Promotion**

Promoting and marketing the objectives of your nonprofit organization are important. They tell the community who you are and what you are trying to accomplish. Several issues you will need to address include:

- Corporate Identity – Design a logo, color scheme, and style that will present a professional image to the public. Your corporate identity represents who you are and what you stand for. Try to use this theme consistently on your letterhead, brochures, business cards, and promotional materials. You need to be consistent not just for marketing purposes, but also for legal reasons. This may be important if your vision is long term and you want to protect your nonprofit’s name and logo from infringement.
- Web Site – Building a good Web Site gives your nonprofit organization wide exposure and credibility. Your web site should strike a balance of providing public information that people really need to know to learn about your organization vs. personal and private information people do not need to know. Avoid posting personal information about the family or fallen firefighter which could be used by a criminal; e.g. identity theft, harassment, etc.
- Brochures – Printed brochures that can be mailed to interested parties and prospective donors should maintain the corporate identity discussed above and follow the same rules for posting information on your web site. Brochures can also be posted on the web site so they can be downloaded from the Internet.

## **Case Studies**

Two case studies are provided as examples of well established and successful nonprofit 501 (c)(3) foundations which were set up to honor fallen firefighters. Both of these organizations accept contributions in the name of a fallen firefighter. Both organizations offer scholarships.

**National Fallen Firefighters Foundation**  
**Emmitsburg, Maryland**  
**[www.firehero.org](http://www.firehero.org)**

## **Background**

The United States Congress created the National Fallen Firefighters Foundation to lead a nationwide effort to remember America's fallen firefighters. Since 1992, the tax-exempt, nonprofit Foundation has developed and expanded programs to honor our fallen fire heroes and assist their families and coworkers.

The Foundation is a 501(c)3 nonprofit organization, located in Emmitsburg, Maryland. It is registered as a corporation in the State of Maryland. The Foundation receives funding through private donations from caring individuals, organizations, corporations, and foundations.

A grant from the Department of Justice's Bureau of Justice Assistance supports programs for survivors of fallen firefighters. The Federal Emergency Management Agency partners with the Foundation to sponsor many of the National Memorial Weekend activities. The National Institute of Standards and Technology supports work on a national research agenda to prevent line-of-duty deaths.

### **Foundation Activities**

National Fallen Firefighters Memorial Weekend - Each October, the Foundation sponsors the official national tribute to all firefighters who died in the line of duty during the previous year. Thousands attend the weekend activities held at the National Fire Academy in Emmitsburg, Maryland. The Weekend features special programs for survivors and coworkers along with moving public ceremonies.

Help Survivors Attend the Weekend - The Foundation provides travel, lodging, and meals for immediate survivors of fallen firefighters being honored. This allows survivors to participate in Family Day sessions conducted by trained grief counselors and in the private and public tributes.

Award Scholarships to Fire Service Survivors - Spouses, children, and stepchildren of fallen firefighters are eligible for scholarship assistance for education and job training costs.

Help Departments Deal with Line-of-Duty Deaths - Under a Department of Justice grant, the Foundation offers training to help fire departments handle a line-of-duty death. Departments receive extensive pre-incident planning support. Immediately after a death, a Chief-to-Chief Network provides technical assistance and personal support to help the department and the family.

Work to Prevent Line-of-Duty Deaths - With the support of fire and life safety organizations, the Foundation has launched a major initiative to reduce firefighter deaths. The goal is to reduce line-of-duty firefighter deaths by 25 percent in 5 years.

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## **Background**

Yvorra Leadership Development (YLD) is a tax-exempt 501 (c)(3) non-profit private foundation designed to promote leadership development among members of the fire and emergency medical service communities.

The Foundation was in created in honor of Fallen Firefighter James G. Yvorra who dedicated his life's work to the fire and emergency medical services. Jim Yvorra was a Deputy Fire Chief with the Berwyn Heights (Maryland) Volunteer Fire Department. He was nationally known author and editor in the fields of fire, hazardous materials, and emergency medical services. He died in the line of duty when he was accidentally struck by a car while investigating an accident scene on Interstate 95 near Washington, D.C., in January 1988.

## **How YLD Was Started**

Following Jim's death, his friends and family members decided to turn something very sad and negative into something positive. They started a nonprofit corporation in 1988 with the initial financial contributions made by friends and family members to the Berwyn Heights Volunteer Fire Department in Jim's name. Once the corporation achieved nonprofit status by the State of Maryland, the Volunteer Fire Department turned the initial donations over to the nonprofit corporation as a donation. Some of this money was used to cover the basic start up costs such as filing fees, printing brochures, etc. The majority of the legal and accounting work required to start up the organization was donated *pro bono* by local professionals.

The following year the nonprofit corporation was organized as a Foundation and obtained 501 (c)(3) status.

## **YLD's Goals and Objectives**

The primary goal of YLD is to promote the importance of leadership as a key element in developing and improving emergency services in the United States. The Foundation works toward this goal by pursuing two basic objectives.

1. YLD provides provide limited financial support to qualified applicants to pursue advanced leadership development training and education. YLD achieves this objective primarily through its scholarship program. Since its inception in 1988, the Foundation has awarded over 60 individual scholarships to members of the emergency response community. Recipients represent a wide range of emergency service organizations including, volunteer, part-paid, and career personnel from fire departments, rescue squads, and emergency medical services.
2. The second objective of the Foundation is to promote a general awareness of the need for leadership development and training programs in the fire and emergency medical communities. YLD achieves these objectives through its press releases and by promoting and supporting special studies, which improve leadership development.

### **How YLD Operates**

Yvorra Leadership Development Foundation is a non-profit, tax-exempt organization. The Foundation operates under section 501(a) of the Internal Revenue Code and as an organization described in section 501(c)(3) and 509(a) of the Code. In compliance with Federal requirements, YLD prepares annual financial reports and submits them to the IRS. All financial reports are submitted to a Certified Public Accountant for third party review and are a matter of public record.

The Foundation's Board of Directors is primarily responsible for the administration and management of the organization. All members of the Board of Directors and the Scholarship and Awards Committee serve without compensation or remuneration.

The Scholarship and Awards Committee is established under the Board as a free-standing and impartial group for the sole purpose of evaluating applications and selecting suitable candidates. No member of the Board serves on the Awards Committee; however, the Committee Chairperson serves as a non-voting member of the Board.

The Scholarship and Awards Committee reviews qualified applicants in September of each year and selects award recipients by letter ballot. Applicants are selected based on five broad criteria. These include:

- Potential to have a positive impact upon the future of his or her organization and the emergency response community.
- Formal education and previous training, particularly in the areas of management and administration.

- Commitment to professionalism in the emergency response community.
- Documented personal and financial support of the applicant's organization.
- Analysis of three favorable written recommendations submitted with the application.

### **Special Endowments**

Yvorra Leadership Development Foundation accepts individual or corporate contributions to support its general scholarship program. The Foundation also establishes special endowments in the name of individual Fallen Firefighters or deceased members who have established an endowment. As an example, visit the Foundation's Web Site at [www.yld.org](http://www.yld.org) and click on the Donald E. Sellers Endowment for Emergency Medical Services.