



South Carolina Department of Labor, Licensing and Regulation
Office of State Fire Marshal
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MEMORANDUM

TO: South Carolina Volunteer Rescue Squads
FROM: Susan Duncan, Office Manager, S.C. State Fire
DATE: January 2, 2018
SUBJECT: Volunteer Incentive Program (VIP) Qualification Reporting

To allow qualified volunteer Rescue Squad members a \$3,000* state tax deduction (minimum of 70 earned points), the following forms must be completed:

- VIP Individual Certification (provided to the rescue squad member), and
- Rescue Squad Report.

Each Rescue Squad chief/director is responsible for:

- Collecting data on each volunteer member of the rescue squad,
- Certifying members who have met the qualifications (minimum 70 points), and
- Filing the enclosed Rescue Squad Report form with the Office of the State Fire Marshal (OSFM). Forms may be mailed or faxed (address/fax number listed above).

When received, the State Fire Marshal's office will report names, social security numbers, and the number of earned points to the South Carolina Department of Revenue (DOR).

NOTE: To allow for the safekeeping of personal information received the State Fire Marshal's office works in conjunction with the DOR for protected delivery of this private information in a secure format.

Per the S.C. Department of Revenue:

*Volunteer firefighters, rescue squad workers, volunteer hazardous material HAZMAT team members, reserve police officers, Department of Natural Resource (DNR) deputy enforcement officers, and members of the State Guard are allowed to deduct **\$3,000**.*

*Volunteer firefighters, rescue squad workers and HAZMAT members qualify **only if** their employer provides them with a form stating that they have earned the minimum number of points established by the State Fire Marshal during the year.*

An individual is limited to one deduction of \$3,000. If a taxpayer and spouse both qualify, deduct \$6,000.

Instructions regarding how to report this deduction are in the South Carolina tax booklet. You may also call the S.C. Department of Revenue at 803-898-5000.

**Subject to change by S.C. Dept. of Revenue*

INSTRUCTIONS

Individual Certification Form

The Individual Certification form is to be completed by the rescue squad chief/director when certifying rescue personnel in the Volunteer Incentive Program law.

After completion, the form is to be provided (and kept on file) to the individual rescue squad person for his/her records when claiming the \$3,000 tax deduction on his/her 2017 state income tax.

Rescue Squad Reporting Form/Deadline Friday, March 23, 2018

The Rescue Squad Reporting form is to be completed by a rescue squad chief/director when reporting those qualified to the Office of State Fire Marshal. This completed form is to be sent to the Fire Marshal's Office **no later than Friday, March 23, 2018**. As a result, the State Fire Marshal is responsible for filing with the State Department of Revenue a statewide listing of all volunteer rescue squad personnel who are qualified to receive the tax deduction.

The State Fire Marshal's Office, in conjunction with the S.C. State Firefighters' Association, formulated the point system featured on the individual certification form. The following is an explanation of key topics:

Training

Training courses listed in this section are those deemed deserving of specific points, but are not intended to be the only training qualifying for point accumulation. Additional training, other than that listed, qualifies under the "bonus point" section.

Training courses listed carry forward to following years. In other words, an individual does not have to receive the training again the next year to receive the points. Therefore, once a rescue squad member receives EMT, paramedic or first responder training, he automatically receives those points each year.

The course listed "Self-contained Breathing Apparatus" is any course deemed appropriate by the rescue squad director that specifically addresses the maintenance and use of the breathing apparatus.

IMPORTANT: In all instances dealing with training, it is the responsibility of the rescue squad director (who is certifying to the Department of Revenue) to make sure the individual has, in fact, received the training. Therefore, that individual is qualified to receive the points within that category.

Station Training/Meetings

These points are accumulated by the individual's attendance at squad meetings and training sessions that he/she is eligible to attend. For example: In a combination department, paid personnel might be required to train every day on duty. However, a volunteer squad member may be required to train only once a month. The percentage of attendance would be determined by the monthly training session in which the volunteer is required to attend. The same holds true for station meetings.

Call Volume - Volunteer Response

The participation percentage for calls is computed from those calls in which the volunteer rescue person is expected and required to attend. For example: In a combination department, paid personnel may handle routine calls and a volunteer member might only be called for a major incident. The participation percentage for the volunteer would not be based on ALL calls answered by the squad, but only those calls where the volunteers were alerted. Second example: For squads with volunteers assigned specific days to

be on call, the individual volunteer's participation percentage would be based only on those calls falling on the days he/she was actually on standby.

Service to Rescue Squad

This category was established for those volunteers who are unable to actively participate in rescue operations, but continue to provide significant service to the squad and community by performing other rescue duties. The rescue squad director has sole authority in granting these points and services, which include (but are not be limited to) dispatch, maintenance, computer entry, crowd control at scene, etc.

Bonus Points

These points are awarded for any training, other than that identified under the Training Section, that the rescue squad director deems appropriate and beneficial to the operation of the squad and the citizens it serves.

Rescue Squad Director Certification

The Director of the Rescue Squad is the sole authority for the certification of the Volunteer Rescue Personnel as it relates to the volunteer being qualified to receive the state tax deduction under the Volunteer Incentive Program law.

This law rewards volunteer rescue squad personnel for services rendered to their community. The point system was created so that those individuals putting forth a good faith effort should qualify. It is, however, the responsibility of the rescue squad director to verify that those individuals meeting the standard receive the benefit.

To allow volunteers to receive this significant benefit, the OSFM encourages all rescue squad directors to keep appropriate records.



INDIVIDUAL CERTIFICATION FORM

Tax Year - 2017 VOLUNTEER INCENTIVE PROGRAM POINT SYSTEM

IMPORTANT: In case of a Department of Revenue tax audit, as proof of certification, this form must be retained by the volunteer.

Volunteer: _____

SS#: _____

Rescue Squad: _____

Date: _____

Training – 30 POINTS MAXIMUM

Course	5 Points Each	Course	10 Points Each
AED Training		Certified Interior Firefighter Training	
Auto Extrication Training		EMT - Basic Training	
Certified Instructor Training		EMT - Intermediate Training	
Certified Inspector Training		HAZMAT Operations	
Certified Public Fire Education Training		HAZMAT Specialist	
Chart Reading Training		HAZMAT Technician	
Commercial or Class E Drivers' License		Paramedic Training	
Emergency Vehicle Driver Training		SCBA Training	
First Responder Training			
Incident Command System Training			
Navigation Training			
Officer Training			
Pump Operations Training			
Rural Water Supply Training			
Water Rescue Training			
TOTAL:		TOTAL:	
GRAND TOTAL OF TRAINING POINTS:			

Station Training/Meetings Attendance Percentage	Points (25 maximum)
75 percent	25
50 percent	20
40 percent	15
30 percent	10
20 percent	5
TOTAL POINTS:	

Call Volume - Volunteer Response Attendance	Points (40 maximum)
50 percent	40
40 percent	30
30 percent	20
20 percent	10
TOTAL POINTS:	

Service to Department – 60 POINTS MAXIMUM

Any volunteer, who provides 20 hours of service monthly to the department and is approved by the fire/rescue chief, shall receive five (5) points for each 20 hours of service with a maximum of 60 points. This category is specifically for non-firefighting activities, such as support services, public education, maintenance, administrative, and fire ground support.

TOTAL: _____

Bonus Points – 20 POINTS MAXIMUM

Any training program approved by the fire/rescue chief, with two points being awarded for a minimum of 16 hours of training up to a maximum of 20 points.

TOTAL: _____

NOTE: To qualify for the state tax deduction, a total of 70 points is required.

GRAND TOTAL: _____

Chief's Signature / Date

