



South Carolina
Department of Labor, Licensing and Regulation



141 Monticello Trail
Columbia, SC 29203
(803) 896-9800

FAX: (803) 896-9806 (Fire Marshal)
FAX: (803) 896-9856 (Fire Academy)
www.llr.state.sc.us

Division of Fire and Life Safety

Mark Sanford
Governor

Adrienne Riggins Youmans
Director

MEMORANDUM

TO: Volunteer Rescue Squads in South Carolina

FROM: John G. Reich, Fire Marshal

DATE: December 29, 2009

SUBJECT: Volunteer Incentive Program Qualification Reporting

Attached please find the Volunteer Incentive Program's Individual Certification Form and Rescue Squad Report Form. Please collect data on each volunteer member of your rescue squad according to the point system, which is shown on the Individual Certification Form.

The State Fire Marshal's Office will be responsible for reporting names, birth dates, and social security numbers to the South Carolina Department of Revenue for all qualified volunteer rescue squad members so that they may receive the state tax deduction. The squad chief will certify those members who have met the qualifications and will file the enclosed Rescue Squad Report Form with the State Fire Marshal's Office each year. (Copy report form as necessary).

The volunteer rescue squad member will receive a state tax deduction in the amount of \$3000 for the tax year 2009 by using either the labeled field on the S. C. Tax Long form or by using the identified "other" field selected for use. There will be instructions on how to report this deduction in the South Carolina tax booklet.

Enclosures

Attached please find the Individual Certification Form authorized by the State Fire Marshal for use by the Rescue Squad Director when certifying rescue personnel in the Volunteer Incentive Program law. **This form should be used for certifying the individuals and should be given to the individual rescue squad person for his/her records when claiming the \$3000 tax deduction on his/her 2009 state income tax.**

Also included is the Rescue Squad Reporting Form to be used by Rescue Squad Directors when reporting those qualified to the Office of State Fire Marshal. **This form is to be sent to the Fire Marshal's Office no later than March 31, 2010.** The State Fire Marshal is responsible for filing a statewide listing of all volunteer rescue squad personnel who are qualified to receive the tax deduction with the State Department of Revenue and your rescue squad must be listed to comply.

Volunteer Fire, Rescue Squad and Haz Mat Team Members can only take the VIP deduction once in each tax year. The State Fire Marshal's Office, in conjunction with the State Firemen's Association, formulated the point system featured on the individual certification form and the following is an explanation of the key topics.

Training

The 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 of this form.

Training courses listed carry forward to the next year and the individual does not have to receive the training again the next year to receive the points. Therefore, once a rescue squad member received EMT, Paramedic or First Responder training, they will automatically receive 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 self-contained breathing apparatus.

IN ALL INSTANCES dealing with training, it is the Rescue Squad Director's (who is certifying to the State Department of Revenue) responsibility to make sure the individual has in fact received the training, and is therefore 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 the paid personnel might be required to train every day on duty, whereas the volunteer squad member might only be required to train 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

As in Station Training and Meetings, the participation percentage for calls is computed from those calls in which the volunteer rescue person is expected and required to attend. As example: In a combination department, the paid personnel might handle routine calls and the volunteer squad member might only be called in on major incidents. The participation percentage for the volunteer would not be based on ALL calls answered by the squad, but only on those calls where the volunteers were alerted. Another example is for those squads where volunteers have specific days of the week to be on call such as: Shift I would be on call Monday, Wednesday, Friday and Sunday, with Shift 2 on call Tuesday, Thursday and Saturday. In this situation the individual volunteer's participation percentage would be based only on those calls falling on those 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 who 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 would include (but not limited to) things such as 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 was passed as a means to reward volunteer rescue squad personnel for the service they render to their community and the point system was constructed so that those individuals putting forth a good faith effort should qualify. It is, however, up to the Rescue Squad Director to see that those individuals meeting the standard receive the benefit, a responsibility that should not be taken lightly. We encourage you to keep the appropriate records to allow your volunteers to receive this significant benefit.

**South Carolina Department of Labor, Licensing and Regulation
Office of the State Fire Marshal
Volunteer Incentive Program
Qualified Rescue Squad Report Form**

(Note: Submit this form to State Fire Marshal. Do not submit the individual form.)

Rescue Squad _____

Address _____

Phone _____ **Fax** _____

I, _____, Squad Chief of the above listed rescue squad
(Please Print Name)

do hereby certify that the following volunteer squad member/members have met the requirements identified in the VIP Law, have obtained a minimum of 70 points and are eligible for the tax deduction as prescribed by law.

(Signature of Rescue Squad Chief)

Rescue Squad Member	Birth Date	Social Security #	# of Points

**Return to: S. C. State Fire Marshal's Office
141 Monticello Trail
Columbia, S. C. 29203
Telephone: (803) 896-9800**

**South Carolina Department of Labor, Licensing and Regulation
Office of State Fire Marshal
141 Monticello Trail
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INDIVIDUAL CERTIFICATION FORM

Name _____ Social Security Number _____

Rescue Squad _____ Year - 2009

VOLUNTEER INCENTIVE PROGRAM POINT SYSTEM

A Total of Seventy (70) Points Are Needed to Qualify for Tax Deduction

Training – 30 POINTS MAXIMUM

AED Trng	5	EMT - Intermediate Trng	10
Auto Extrication Trng	5	First Responder Trng	5
Certified Instructor Trng	5	Incident Command System Trng	5
Certified Inspector Trng	5	Navigation Trng	5
Certified Interior Firefighter Trng	10	Officer Trng	5
Certified Public Fire Education Trng	5	Paramedic Trng	10
Chart Reading Trng	5	Pump Operations Trng	5
Commercial or Class E Drivers' License	5	Rural Water Supply Trng	5
Emergency Vehicle Driver Trng	5	SCBA Trng	10
EMT - Basic Trng	10	Water Rescue Trng	5
Haz Mat Operations	10	Haz Mat Technician	10
Haz Mat Specialist	10		

TOTAL _____

Station Training/Meetings – 25 POINTS MAXIMUM

75% Attendance	25
50% Attendance	20
40% Attendance	15
30% Attendance	10
20% Attendance	5

TOTAL _____

Call Volume - Volunteer Response – 40 POINTS MAXIMUM

50% Attendance	40
40% Attendance	30
30% Attendance	20
20% Attendance	10

TOTAL _____

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 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 2 points being awarded for a minimum of 16 hours of training up to a maximum of 20 points.

TOTAL _____

GRAND TOTAL _____

(Chief's Signature)

(Date)