



South Carolina Department of Labor, Licensing and Regulation
Division of Fire and Life Safety
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MEMORANDUM

TO: SC Fire Service, Rescue Squad, and HazMat Team Members
FROM: Susan Duncan, SC State Fire
DATE: Nov. 20, 2023
SUBJECT: Volunteer Incentive Program (VIP) Qualification Reporting

To allow qualified volunteer personnel a \$3,000* Volunteer Incentive Program (VIP) state tax deduction (minimum of 70 earned points), certification reports must be submitted by a chief/director [via the Fire Portal](#) no later than **January 31**. For point system distribution, please review the [instructions](#).



The chief/ director is the sole authority for the certification of volunteer personnel. The chief/director is responsible for:

- Verifying those individuals meeting the standard receive the benefit.
- Collecting data and maintaining appropriate records.
- Making sure the individual has, in fact, received training.
- Submitting the points (minimum 70).
- Certifying the document [via the Fire Portal](#) (preferred) by **January 31** of each year.

When received, State Fire will submit required information to the South Carolina Department of Revenue (DOR). **To allow for the safekeeping of received information, State Fire works in conjunction with DOR for protected delivery of this private information using 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. Reserve police officers, DNR deputy enforcement officer, and the State Guard members qualify only if the appropriate authority provides them with an I-332 certification form certifying their eligibility for this deduction. 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.