



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**CERTIFICATE FOR RESERVE POLICE OFFICER,  
DNR DEPUTY ENFORCEMENT OFFICER,  
OR MEMBER OF THE STATE GUARD**

dor.sc.gov

**Reserve police officer**

SSN \_\_\_\_ - \_\_\_\_ - \_\_\_\_

I hereby certify that \_\_\_\_\_ has met all requirements of Chapter 28, Title 23  
Reserve police officer's name  
of the South Carolina Code of Laws, applicable to a reserve police officer, for the entire taxable year of \_\_\_\_\_.  
Year

\_\_\_\_\_  
Print Coordinator-Supervisor's name

\_\_\_\_\_  
Coordinator-Supervisor's signature

\_\_\_\_\_  
Date

**DNR deputy enforcement officer**

SSN \_\_\_\_ - \_\_\_\_ - \_\_\_\_

I hereby certify that \_\_\_\_\_ has met all requirements of Section 50-3-315,  
DNR deputy enforcement officer's name  
of the South Carolina Code of Laws, applicable to a DNR deputy enforcement officer, for the entire taxable year of \_\_\_\_\_.  
Year

\_\_\_\_\_  
Print Supervisor's name

\_\_\_\_\_  
Supervisor's signature

\_\_\_\_\_  
Date

**Member of State Guard**

SSN \_\_\_\_ - \_\_\_\_ - \_\_\_\_

I hereby certify that \_\_\_\_\_ has completed a minimum of 16 hours of training  
State Guard member's name  
or drill each month, equaling 192 hours in the year, for the entire taxable year of \_\_\_\_\_.  
Year

\_\_\_\_\_  
Print Commanding Officer's name

\_\_\_\_\_  
Commanding Officer's signature

\_\_\_\_\_  
Date

**INSTRUCTIONS**

SC Code Section 12-6-1140 (10) provides for a deduction as determined by the South Carolina Board of Economic Advisors, available to a volunteer firefighter, rescue squad member, volunteer member of a Hazardous Materials (HAZMAT) Response Team, reserve police officer, South Carolina Department of Natural Resources (SCDNR) deputy enforcement officer, member of the State Guard, or volunteer state constable. **An individual is limited to only one deduction.**

Complete this form to certify you are eligible for the deduction available to reserve police officers, SCDNR deputy enforcement officers, or members of the State Guard.

Refer to the SC1040 instructions, available at **dor.sc.gov/forms**, for the eligibility requirements for a volunteer firefighter, rescue squad member, volunteer member of a Hazardous Materials (HAZMAT) Response Team, or a volunteer state constable.

If filing a paper return, attach to your Income Tax return. If filing electronically, keep with your records.

**Person authorized to certify eligibility:** A reserve police officer is eligible to claim the deduction only if this form is signed by their coordinator-supervisor. A DNR deputy enforcement officer is eligible to claim the deduction only if this form is signed by their supervisor. A member of the State Guard is eligible to claim the deduction only if this form is signed by their commanding officer.

**Social Security Privacy Act Disclosure**

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.