

~~(4) To qualify for the subtraction modification under this subsection, an individual shall attach to the individual's income tax return a copy of the report provided by the organization under paragraph (3) of this subsection.~~

~~(5) On or before October 1 of each year, the Maryland State Firemen's Association shall submit to the Department of Public Safety and Correctional Services and the Office of the Comptroller a report stating the participation in the point system by the various local subdivisions with the names and Social Security numbers of individuals who qualified for the subtraction modification under this subsection for the preceding taxable year.~~

~~(6) (i) A person may not knowingly make or cause any false statement or report to be made in any application or in any document required under this subsection.~~

~~(ii) Any person who violates or attempts to violate any provision of subparagraph (i) of this paragraph shall be subject to a fine of \$1,000.~~

~~[(i-2)] (3) (1) Except as provided in paragraph (2) of this subsection, the subtraction under subsection (a) of this section includes the gross income of a child included in a parent's gross income under § 1(g)(7) of the Internal Revenue Code.~~

~~(2) The subtraction under paragraph (1) of this subsection does not apply for any child who, under § 10-805(b) of this title:~~

~~(i) is required to file an income tax return for the taxable year; or~~

~~(ii) would have been required to file an income tax return for the taxable year if the parent had not elected the application of § 1(g)(7) of the Internal Revenue Code.~~

~~[(j)] (K) (1) The subtraction under subsection (a) of this section includes unreimbursed automobile travel expenses for volunteer service:~~

~~(i) to a nonprofit volunteer fire company;~~

~~(ii) to an organization whose principal purpose is to provide medical, health, or nutritional care and to which a contribution is deductible under § 170 of the Internal Revenue Code; or~~

~~(iii) to provide assistance, other than transportation, to a handicapped individual, as defined under § 190 of the Internal Revenue Code, who is enrolled as a student in a community college of the State.~~

~~(2) The amount of the travel expenses under paragraph (1) of this subsection shall be:~~

~~(i) computed using the standard mileage rate allowed for unreimbursed automobile travel expenses under § 162 of the Internal Revenue Code; and~~

~~(ii) reduced by the amount of unreimbursed automobile travel expenses claimed as an itemized deduction for the same organization on the federal tax return under § 170 of the Internal Revenue Code.~~