

D. 36 MONTHS AFTER DECEMBER 31, 2002; OR

2. THE UNITED STATES COAST GUARD AUXILIARY DURING THE LAST 10 CALENDAR YEARS BY DECEMBER 31 OF THE TAXABLE YEAR FOR AT LEAST 72 MONTHS.

(3) (i) Each fire, rescue, or emergency medical services organization shall:

1. maintain a record of the points earned by each individual during each calendar year;
2. provide each member a report identifying the number of points earned in each category by February 15 of the following year; and
3. provide a report that includes the names, Social Security numbers, and points earned by those members qualifying for the subtraction modification under this subsection to the Maryland State Firemen's Association by May 1 of the following year.

(ii) An individual may not qualify for the subtraction under this subsection based on membership in the United States Coast Guard Auxiliary unless the United States Coast Guard Auxiliary:

1. maintains a record of the points earned by each individual during each calendar year;
2. provides each member a report identifying the number of points earned in each category by February 15 of the following year; and
3. provides a report that includes the names, Social Security numbers, and points earned by those members qualifying for the subtraction modification under this subsection to the Comptroller on or before October 1 of each year.

(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.