

## Finance

# Report - Nova Scotia Volunteer Firefighter Tax Credit

**SECTION 1 – GUIDELINES**

The government provides a tax credit for Volunteer Firefighters. The credit can be used to reduce personal income taxes or increase refunds. The value of the credit is \$250 for the 2007 taxation year, \$375 for the 2008 taxation year and \$500 for the 2009 and subsequent taxation years.

To receive the credit, an individual must be identified as a volunteer firefighter and claim the credit on their personal tax return for the year. This report will certify all individuals who are eligible for the Volunteer Firefighter Tax Credit. If an individual's name does not appear on this form, they will not receive the Volunteer Firefighter Tax Credit.

In the *Volunteer Firefighter Tax Credit Regulations* under the *Income Tax Act*, a volunteer firefighter is defined as: an individual performing services for a volunteer fire department who:

- (a) has participated in at least 20 per cent in each of emergency calls, training and meetings conducted while that individual was a volunteer firefighter; and
- (b) has written confirmation of participation required by clause (a) in the form prescribed pursuant to these regulations and signed by the Chief or Deputy Chief of the volunteer fire department.

To be eligible for the Volunteer Firefighter Tax Credit, an individual

- (a) must be a volunteer fire fighter for a minimum of six months during the period of January 1<sup>st</sup> to December 31<sup>st</sup> of the taxation year
- (b) must not receive salary, wages or compensation or anything in lieu of salary, wages or compensation, other than reasonable reimbursement or allowance for expenses, from the volunteer fire department
- (c) must be identified on a report filed by the fire chief of the volunteer fire department filed with the Minister of Finance

**SECTION 2 - VOLUNTEER FIRE DEPARTMENT**

Volunteer Fire Department Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

City: \_\_\_\_\_

Email Address: \_\_\_\_\_

Postal Code: \_\_\_\_\_

Fire Chief: \_\_\_\_\_

**SECTION 3 - DECLARATION OF VOLUNTEER FIRE CHIEF**

I declare that all individuals identified in section 5 of this report are volunteer firefighters with at least six months service during the period January 1 to December 31, 2010.

I declare that all individuals identified in section 5 of this report have participated in at least 20 per cent of each of: emergency calls, training sessions and meetings of the volunteer fire department for the period during which the individuals were volunteer firefighters.

I acknowledge the requirements for the protection of personal information under the *Income Tax Act* and *Freedom of Information and Protection of Privacy Act*.

I acknowledge that it is a punishable offence to submit false statements the *Income Tax Act*.

X \_\_\_\_\_

Signature of Volunteer Fire Chief

Date \_\_\_\_\_



