

## Report - Volunteer Firefighter Tax Credit

### SECTION 1 – ELIGIBILITY

The Nova Scotia government provides a refundable personal income tax credit to volunteer firefighters. The value of the credit is \$500.

An individual must meet all the following criteria to be eligible for the Volunteer Firefighter Tax Credit:

- (a) must be a Nova Scotia resident for the taxation year;
- (b) must be a volunteer firefighter for a minimum of 6 months during the taxation year;
- (c) 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;
- (d) has participated in at least 20% in each of emergency calls, training and meetings conducted by the volunteer fire department during the taxation year; and
- (e) must be identified on this report filed by the fire chief of the volunteer fire department.

To receive the credit, an individual must claim the credit on their personal income tax return for the year. The credit can be used to reduce personal income tax or increase refund.

### SECTION 2 - VOLUNTEER FIRE DEPARTMENT AND FIRE CHIEF

Volunteer Fire Department Name: _____	Fire Chief: _____
Address: _____	Phone Number: _____
City: _____	Email Address: _____
Postal Code: _____	_____

### SECTION 3 – DECLARATION

I certify that I am the Fire Chief of the volunteer fire department, that the information contained in this report has been examined by me and is true and correct, and that all the individuals identified in section 5 of this report are eligible for the Nova Scotia Volunteer Firefighter Tax Credit to the best of my knowledge and belief.

I will also furnish or cause the volunteer fire department to furnish, upon request, all additional records and documents deemed necessary by the Minister of Finance and Treasury Board.

Signature of Fire Chief: \_\_\_\_\_

Date: \_\_\_\_\_

### SECTION 4 – SUBMISSION

To identify volunteer firefighters who are eligible for the Volunteer Firefighter Tax Credit, this report must be filed with the Department of Finance and Treasury Board. Completed reports can be e-mailed to: [Margot.MacNeil@novascotia.ca](mailto:Margot.MacNeil@novascotia.ca) or faxed to 902-424-0714 or mailed to the address below. Reports need to be submitted by **January 31 of each year**.

Department of Finance and Treasury Board,  
 Taxation and Federal Fiscal Relations Division  
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