

Report - Volunteer Ground Search and Rescue Worker Tax Credit

SECTION 1 – Eligibility

The Nova Scotia government provides a refundable personal income tax credit for volunteer ground search and rescue workers. The value of the credit is \$500.

An individual must meet all the following criteria to be eligible for the Volunteer Ground Search and Rescue Worker Tax Credit:

- (a) must be a Nova Scotia resident for the taxation year;
- (b) must be a volunteer ground search and rescue worker 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, in respect of ground search and rescue services; and
- (d) must be identified on this report filed by the Search Manager of the Ground Search and Rescue Team.

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 – GROUND SEARCH AND RESCUE TEAM AND SEARCH MANAGER

Ground Search and Rescue Team Name: _____

Address: _____

Search Manager: _____

City: _____

Phone Number: _____

Postal Code: _____

Email Address: _____

SECTION 3 - DECLARATION

I certify that I am the Search Manager of the Ground Search and Rescue Team, 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 Ground Search and Rescue Tax Credit to the best of my knowledge and belief.

I will also furnish or cause the Ground Search and Rescue Team to furnish, upon request, all additional records and documents deemed necessary by the Minister of Finance and Treasury Board.

Signature of Search Manager: _____

Date: _____

SECTION 4 - SUBMISSION

To identify volunteer ground search and rescue workers who are eligible for the 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 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
PO Box 187
Halifax, NS B3J 2N3

