

You can claim these refundable tax credits even if you do not have to pay any tax. If they are more than the taxes you have to pay, you may get a refund for the difference.

Complete the calculations that apply to you and **attach a copy** of this form to your return.

For more information about these credits, including credit eligibility requirements, see the Nova Scotia Information Guide in your income tax package.

## Volunteer firefighters and ground search and rescue tax credit

Volunteer firefighters and ground search and rescue tax credit Claim \$500 **62400** 1

## Children's sports and arts tax credit

If applicable, complete the following table and include all of your children's expenses for programs of artistic, cultural, recreational or developmental activity or physical activity. Assistance includes reimbursements, allowances, and any form of assistance received or receivable.

Do not include your receipts but keep them in case you are asked to provide them later.

If you need more space, attach an additional sheet of paper.

Column A Child's name (one child per line)	Column B All eligible expenses per child for the year	Column C Assistance received or receivable for amount in column B	Column D Column B minus column C (Maximum \$500 per child)	Column E Amounts from column D claimed by others	Column F Column D minus column E
					+
					+
					+
					+
					+

Your Children's sports and arts expenses			
Total of all amounts in column F of the table above	<b>62410</b>	=	
Applicable rate		x	8.79%
Line 2 multiplied by the percentage from line 3		=	
Add lines 1 and 4	<b>Children's sports and arts tax credit</b>	=	
Enter this amount on line 47900 of your return.	<b>Nova Scotia Credits</b>	=	

See the privacy notice on your return.