

St. John Brebeuf Regional Secondary School

2013 INCOME TAX RECEIPT – IMPORTANT INFORMATION

Do not claim this tax receipt as 'Tuition Fees' – this will be disallowed by the CRA.

The following information will help you understand the value of your tax receipt, and how to submit it with your income tax return. Notice that this is not referred to as a tuition receipt and is not claimed for tuition, but for charitable donations.

HOW DO I SUBMIT MY TAX RECEIPT?

The tax receipt amount is included in the '**Charitable Donations**' section of your Income tax return. This is the same area where you would claim your donations to the Roman Catholic Church and other charities (for example, Heart Foundation, Cancer Clinic, etc.). Do not claim this tax receipt amount under 'Tuition Fees' – this will be disallowed by the CRA.

WHAT DOES MY TAX RECEIPT REPRESENT?

The tax receipt that you receive represents the portion of your paid tuition that is used to pay for the religious instruction offered by our school. The amount of the tax receipt you have received with this letter is unique to our school. It has been determined by a complex methodology approved by Canada Revenue Agency (formerly Revenue Canada). No portion of your tax receipt is used to pay for your child's secular (non-religious) education.

WHO THEN PAYS FOR THE SECULAR INSTRUCTION?

The secular education portion of your child's education is paid for through provincial government grants, parish grants, and fund-raising efforts of our school.

WHY DOES MY TAX RECEIPT DIFFER FROM MY FRIEND'S, WHO SENDS HIS CHILD TO ANOTHER CATHOLIC SCHOOL?

Every Catholic school spends different amounts on both secular and religious instruction, and therefore the amount of the tax receipt varies from school to school.

DO ALL CATHOLIC SCHOOLS USE THE SAME METHOD OF CALCULATING THE VALUE OF THE TAX RECEIPT?

No. However, all CISVA schools, Vancouver College and St. Thomas More Collegiate use the same methodology. This methodology was developed in conjunction with the Society of Christian Schools of British Columbia (SCSBC) and Canada Revenue Agency (CRA), commonly known as Revenue Canada. This methodology has been

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investigated by the Verification and Enforcement Branch of the CRA and has been found to be in total compliance with the Income Tax Act.

DOES THE VALUE OF MY TAX RECEIPT CHANGE ACCORDING TO MY INCOME?

No. Everyone will benefit equally from the value of the tax receipt regardless of their personal income levels, assuming that they have made a minimum of \$200 in other charitable donations.

WHAT IS MY TAX RECEIPT REALLY WORTH?

The credit value of your tax receipt is determined by provincial and federal tax laws. The following examples will illustrate the actual value to you, when you submit your tax receipt under “**Charitable Donations**” on your income tax return. The assumption is that the family has already contributed a minimum of \$200 in other charitable donations, which means that the tax rate allowed on the remainder is 43.7%.

Scenario	Tuition Paid 2013	Charitable Donation Receipt 2013	Tax Reduction	Net Cost of Tuition
Example A	\$ 2,780	\$ 2,292	\$ 1,002	\$ 1,778
Example B	\$ 5,250	\$ 4,274	\$ 1,868	\$ 3,382
Example C	\$ 1,112	\$ 916	\$ 400	\$ 712

These scenarios are for illustration purposes only – your tuition payments may be different. Tuition fees owing on December 31 will reduce the value of your receipt. If you paid tuition fees in full by the end of December, only that portion that relates to the current tax year is included in your receipt. The balance will appear on next year’s tax receipt. This is in keeping with the requirements of CRA.