

Pursuant to the *Tax Refund for Skilled Trades and Occupations Regulations*
made under Section 80(1)(aa) and (ab) of the Income Tax Act,
R.S.N.S. 1989, c. 217

This statement is to be completed by an authorized officer of an eligible employer and issued to a current or former employee for the purpose of them applying for the More Opportunity for Skilled Trades and Occupations Tax Refund. An authorized officer of an eligible employer is considered to be a person that the employer has authorized to complete this statement on its behalf. This statement cannot be completed by the person applying for the tax refund. For more information visit our website: <https://novascotia.ca/MOST>

EMPLOYER INFORMATION

Company Legal Name _____

Company Operating Name (if different) _____

Name of Authorized Officer (Printed) _____

Email Address _____

Phone Number _____

Address _____

City _____

Province _____ Postal Code _____

EMPLOYEE INFORMATION

Employee Legal Name (name of applicant) _____

Social Insurance Number _____

Tax Year _____

Employment Period (during the tax year): From _____ to _____

Eligible Trade / Film Occupation / Nursing Position (For more information visit our website: https://novascotia.ca/MOST)	Income Earned While Performing <u>Work in Nova Scotia</u> in the Eligible Trade / Film Occupation / Nursing Position
Total Eligible Income \$ (Cannot exceed amount on box 14 of T4 issued for the tax year stated above)	

Note: Attach a separate page, if needed.

CERTIFICATION

- 1) The company is an eligible employer (for definition see <https://novascotia.ca/MOST>).
- 2) The employee referenced was employed by the company and performed work in Nova Scotia for the employment period listed above.
- 3) The eligible income earned was directly attributable to the listed eligible trade / eligible film occupation / eligible nursing position.
- 4) The eligible income earned was directly attributable to work done in Nova Scotia.
- 5) I hereby warrant the above-noted information is true and correct and I acknowledge it will be used by the Nova Scotia Department of Finance and Treasury Board for the purposes of administering the tax refund program.

Signature of Authorized Officer

Position Title

Date Signed (DD-MMM-YY)

Warning: The *Income Tax Act* allows for penalties to be applied if any person provides information which they know is false or misleading, or if material facts are omitted.

Eligible Trades (2022 and 2023)

Construction

Blaster	Glazier	Painter and Decorator
Boilermaker	Heavy Equipment Operator (Dozer)	Plumber
Bricklayer	Heavy Equipment Operator (Excavator)	Powerline Technician
Carpenter	Heavy Equipment Operator (Tractor-Loader-Backhoe)	Refrigeration and Air Conditioning Mechanic
Concrete Finisher	Insulator (Heat and Frost)	Roofer
Construction Craft Worker	Ironworker (Generalist)	Sheet Metal Worker
Construction Electrician	Ironworker (Reinforcing)	Sprinkler Fitter
Drywall Finisher and Plasterer	Ironworker (Structural/Ornamental)	Steamfitter/Pipefitter
Elevating Device Mechanic A/B	Lather (Interior Systems Mechanic)	Tilesetter
Floorcovering Installer	Mobile Crane Operator	Tower Crane Operator
Gasfitter A/B	Oil Heat System Technician	Welder

Industrial/Manufacturing

Motive Power

Service

Boat Builder	Agricultural Equipment Technician	Alarm and Security Technician
Cabinetmaker	AST - Service Centre Technician	Appliance Service Technician
Communications Technician	Auto Body and Collision Technician	Baker
Farm Technician	Automotive Glass Technician	Black Beauty Culture Hair Innovator
Industrial Electrician	Automotive Refinishing Technician	Cook
Industrial Mechanic (Millwright)	Automotive Service Technician	Hairstylist
Instrumentation and Control Technician	Heavy Duty Equipment Technician	Landscape Horticulturist
Machinist	Marine Service Technician	Parts Technician
Metal Fabricator (Fitter)	Motorcycle Technician	
Power Engineer	Parts Technician	
Tool and Die Maker	Recreation Vehicle Service Technician	
Welder	Transport Trailer Technician	
	Truck and Transport Mechanic	

Eligible Film Occupations (2022 and 2023)

15.00 - Set Dressing Labour	16.00 - Props Labour	19.00 - Wardrobe Labour
15.01 - Set Decorator 15.10 - Assistant Set Decorator(s) 15.15 - Set Dresser(s) 15.16 - Set Dressing Buyer(s) 15.20 - Swing Gang 15.30 - Worker(s)* 15.95 - Other: Prop Builder/Fabricator	16.01 - Property Master 16.10 - Assistant Property Master 16.15 - On-Set Props Assistant(s) 16.16 - Props Buyer(s)	19.01 - Costume Designer 19.03 - Assistant Costume Designer 19.05 - Head Wardrobe/Set Supervisor 19.10 - Assistant Costumer 19.20 - Seamstress(es)/Tailor(s) 19.30 - Dresser(s)
21.00 - Video Technical Crew	22.00 - Camera Labour	24.00 - Grip Labour
21.01 - Technical Supervisor 21.03 - Technical Director 21.05 - Floor Manager 21.08 - Lighting Consultant 21.10 - Lighting Director 21.12 - Board Operator 21.15 - Electricians* 21.20 - Audio Recordist 21.25 - Boom Operator 21.30 - Camera Operator(s) 21.35 - Crane Operator 21.40 - Driver(s)* 21.45 - Video Operator(s) 21.50 - VTR Operator(s) 21.55 - Maintenance* 21.65 - Stagehand(s) 21.70 - Teleprompter Operator(s) 21.75 - Utility Person(s) 21.85 - Television Assistant(s)	22.01 - Director of Photography 22.05 - Camera Operator 22.10 - 1st Assistant Camera 22.11 - Digital Imaging Technicians (DIT/DUT/DMT) 22.12 - 2nd Assistant Camera 22.20 - Camera Trainee(s) 22.50 - Special Equipment Operators 22.60 - Additional Camera Operators 22.63 - Additional 1st Assistant Camera 22.66 - Additional 2nd Assistant Camera 22.70 - Still Photographer 22.95 - Other: Drone Pilot 22.95 - Other: Video Coordinator 22.95 - Other: Camera Utility 22.95 - Other: Remote Head-Operator	24.01 - Key Grip 24.15 - Dolly Operator 24.20 - Grip(s) 24.28 - Crane Grip 24.30 - Grip Dailies 24.40 - Rigging/Striking 24.50 - Labourer(s)* 24.70 - Teleprompter Operator
		25.00 - Production Sound Labour
		25.01 - Mixer/Sound Recordist 25.10 - Boom Operator 25.15 - Cable Person 25.20 - Playback Operator 25.70 - PA System Operator
	* Must be an apprentice or journeyman under an eligible trade. See list of eligible trades.	

Eligible Nursing Positions (2023)

Registered Nurse	Licensed Practical Nurse	Nurse Practitioner
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