

ADS John Sharples presented Acton scout Donald Brooks (inset right) the best design trophy in the Scouts Bridge Building Contest. He also won first place. Top, second place trophies went to partners Neil Meschino and Ryan Tyren of 6th Milton and third place to Michael Brown of 1st Ashgrove.

Scout Donald Brooks wins bridge building contest

By JEAN LAYMAN
Special to the Independent/Free Press

A challenge of bridge building was suggested to North Halton District by troop scouter Gary Frei, 5th Georgetown, to build a bridge construction with only 50 popsicle sticks and white glue (no epoxies or carpenter's glue). The bridge must span 40 cm, space for an 8 cm road bed, weigh no more than 80 g.

Last Monday evening troops from Georgetown, Acton, Glen Williams, Ashgrove and 6th Milton met at 1st Georgetown, St. John's United Church Hall, to have a judging of best design, then the real testing came to see how much weight the bridge could hold, using the downward pressure in the centre of the span.

Believe me... among the 41

bridges built by the scouts, there has to be some budding engineers or draftsmen.

Judges were district president Karl Klien, A.D.S. John Sharples, D.C. Elaine Hannah.

Winner was Donald Brooks of 3rd Acton, best design. Donald Brooks was so taken by building the bridge, he built two. Guess what, his other bridge won first by holding 113 lbs. without breaking.

Second place was won by Neil Meschino of 6th Milton and Ryan Tyren (joint built). At 83 1/4 lbs. the bridge broke.

Third place was won by Michael Brown of 1st Ashgrove, 76 1/4 lbs. Troop Scouter Gary Frei thanked everyone for all their help and participation.

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TAX TOPICS & TIPS



The new child tax benefit program that took effect in January of 1993 replaces the old system of family allowances, child tax credits and amounts for dependent children. Many lower income families will receive much more on a monthly basis than they did under the old system, while others with high incomes will get nothing at all.

Although the legislation is meant to deliver benefits where they are needed, many lower income families will be no better off than they were before. It is true that the monthly payments are higher, but recipients should be aware that this "extra" money comes from the elimination of the child tax credit, which many depended on in the past as a source of emergency cash. The new program has the advantage of distributing the money evenly throughout the year, but the net amount received has not changed, except for the special earned income supplement (maximum \$500) for the "working poor". Those families living on social assistance or other non-taxable allowances and who do not have earned income over \$3,750 will not be eligible for this special supplement.

The child tax benefit, like the family allowance, is a monthly payment based in part on the number of qualifying children at the beginning of the month, similar to the child tax credit in that the amount of the payment will be calculated by reference to the family income during a previous taxation year. Therefore, Revenue Canada requires both spouses, including common-law spouses, to file a tax return in order to be eligible for this benefit. This requirement exists even if there is no taxable income to report.

Who will receive the child tax benefit?

Most families already receiving the family allowance will automatically be assessed for eligibility for the child tax benefit. All you need to do is file a tax return each year so that Revenue Canada has the information required to determine the amount of the child tax benefit, if

Child tax benefit



any, you are entitled to. However, to receive the child tax benefit for any children born after 1992 an application form. If your child was born in a Canadian hospital, you will probably receive an application form there. You can also get the form from any Revenue Canada district taxation office. You should apply as soon as possible after your child is born. You are eligible to receive the child tax benefit each month for any children under 18 who live with you, if you are the one responsible for their care and upbringing. If both parents live with the children and share this responsibility, the child tax benefit will generally be assigned to the female parent.

How much will you receive?

The basic amount of the child tax benefit is \$1,020 per child, plus \$213 for each child under 7. This works out to \$102.75 per month for each child under 7 and \$85 per month for each child over 7. (Note that the Alberta and Quebec these amounts are different). If there are more than two children, an additional \$75 (\$6.25/month) is available for the third and each additional child. An earned income supplement is available to families with earned income between \$3,750 and \$25,921 with the maximum of \$500 (\$41.67/month) available to those with earned incomes between

\$10,000 and \$20,921. Once the family income reaches \$25,921, the child tax benefit is reduced at a rate of 5% if there are two or more children, or 2.5% if there is only one. The amount of the child tax benefit payable from January to June of 1993 is based on information from the 1991 tax year. From July 1993 to June 1994 the benefit will be based on the 1992 tax year. Remember that for payments beginning in July 1993, common-law spouses will be treated the same as legal spouses for tax purposes. That is why Revenue Canada asks for the name and social insurance number of your common-law spouse on your 1992 tax return, and requires both of you to file a tax return. Some taxpayers will receive the child tax benefit from January to June 1993, only to find it eliminated once the income of the common law spouse is included.

Changes in marital status

If you separate or divorce after December 31, 1991, or if your spouse dies, Revenue Canada can recalculate your benefit so that it is based only on your income. This will almost always result in an increased benefit to you. If you would like Revenue Canada to recalculate your benefit, call the local district taxation office.

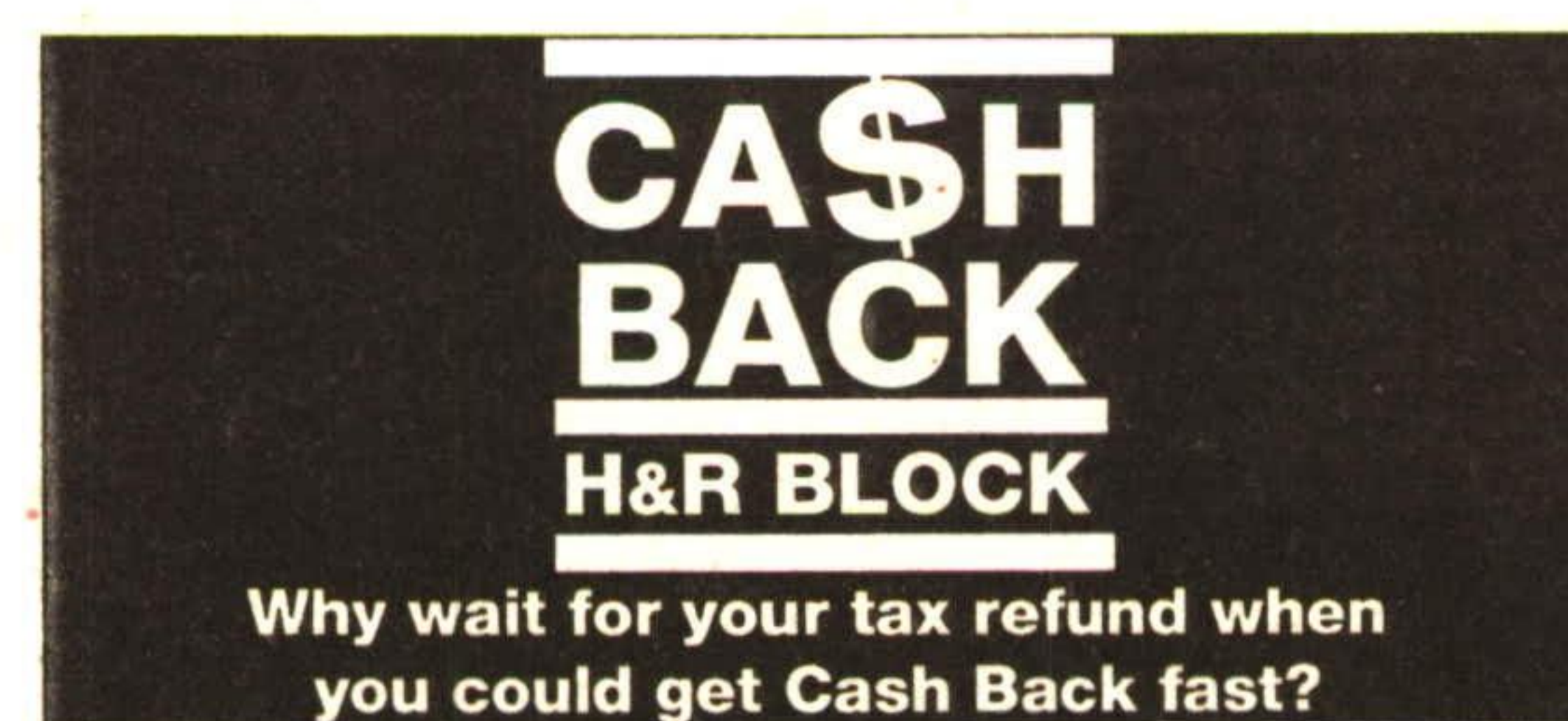
Likewise if you get married or enter into a common-law relationship, you may elect to have the spouse's income included in the calculation of future child tax benefit payments. However, this will only be beneficial if it increases your earned income supplement.

If you have children under 18, but have not received a notice concerning the child tax benefit, be sure to call the local office of Revenue Canada right away. If your family income is too high, you should still receive a notice to this effect. The implementation of any tax saving strategy is based on your personal financial situation. Professional advice should be obtained before implementing any of the suggestions contained herein.

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