

Child Care Exemption

Dear Parents of Scout Campers:

We receive many requests for the Council's Tax ID number related to a misunderstanding that overnight summer camp can be claimed as Child Care and therefore deductible. Unfortunately, the tax code does not allow for this option.

You should consult with your tax preparer for appropriate instructions on completing Part 1 of [IRS Form 2441](#) or [IRS Schedule 2 \(Form 1040\)](#) if you have further questions.

Additionally, some day camp activities can be claimed as Child Care. As with overnight summer camp we do not provide our Tax ID number for the same.

For more information on Child Care and the tax implications please see [IRS publication 503](#). In section *Care of a Qualifying Person* below *Are These Work-Related Expenses* see *Camp*. You will note that you can claim "Tax Exempt" in the section seeking a Tax ID number for Child Day Care.

Yours in Scouting,

Camping Department

Western Los Angeles County Council

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