



June 26, 2017

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 1040A) 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 review pages 7 and 8 of the IRS publication 503 (2009). You will note that you can claim "Tax Exempt" in the section seeking a Tax ID number for Child Day Care. The following link can provide greater clarification: <http://www.irs.gov/pub/irs-pdf/p503.pdf>.

Yours in Scouting,

Camping Department
Western Los Angeles County Council

