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CHILDREN'S FITNESS TAX CREDIT INFORMATION SHEET

The Department of Finance announced a tax credit commencing in 2007. The tax credit is available for eligible amounts of up to \$500 per child for fees paid to register a child in an eligible program of physical activity.

ELIGIBLE PROGRAMS

To qualify for this tax credit a program must be:

- Ongoing (either a minimum of eight weeks in duration with a minimum of one session per week or, in case of the children's camps, five consecutive days);
- Supervised;
- Suitable for children; and
- Substantially all of the activities must include a significant amount of physical activity and contributes to cardio-respiratory endurance plus one or more of; muscular strength, muscular endurance, flexibility or balance.

ELIGIBLE FEES

To be eligible for the children's fitness tax credit:

- The fees must be paid for a child must be under 16 years of age at any time in the year;
- The fees must relate to cost of registration or membership in an eligible program of physical activity;
- The fees can include the costs for administration, instruction and rental of facilities. In cases where family memberships are offered the child's portion of membership fees must be receipted separately. If fees include costs for accommodation, travel, food or beverages this portion must be deducted when calculating the eligible portion of fees.

ISSUING RECEIPTS

Receipts can only be issued for amounts paid during the calendar year even if all or part of the activity occurs in the following year. A receipt should contain the following information:

- organization's name and address;
- name of the eligible program or activity
- total amount received, date received, and the amount that is eligible for the children's fitness tax credit
- full name of the payer
- name of the child and child's year of birth
- authorized signature.

Note: An authorized signature is not required for electronically generated receipts.

MEMBERSHIPS and MIXED-USE FACILITIES

If the fee is for membership in a mixed-use facility such as a community centre, club or organization, a child's full membership fee for two months or more can qualify if:

- more than 50% of the programs available to a qualifying child as a result of membership are eligible programs; or
- more than 50% of available time is devoted to eligible programs for qualifying children.

If neither of the 50% tests are met a receipt can be issued for the pro-rated amount.

For more Information Contact:

Canada Revenue Agency | 1-800-959-8281 | <http://www.cra.gc.ca/fitness>