

Children's Fitness Tax Credit

What is it?

The Federal Government created the Children's Fitness Tax Credit to cover eligible fees up to \$500 for enrolment in a physical activity program, effective January 1, 2007. The purpose of this credit is to facilitate access by children and youth to physical activity and recreation programs, as a means of helping them maintain a healthy active lifestyle. Children under 16 years of age, or under 18 years of age and eligible for the disability tax credit, at the beginning of the year in which the fees are paid are eligible.

What kinds of programs are eligible for the credit?

The credit applies to **supervised** children's programs that have a significant physical-activity component, where participation over time can be reasonably expected to result in improved fitness, particularly cardio-respiratory endurance, as well as muscular strength, muscular endurance, flexibility and balance. The programs must run for either a minimum of eight weeks duration with a minimum of one session per week or, in the case of children's camps, five consecutive days.

Qualifying physical activity programs should encourage children to strive for at least:

- 30 minutes of sustained moderate to vigorous physical activity per session for children under 10, or
- 60 minutes of sustained moderate to vigorous physical activity for children 10 years to under 16 years

More information can be found at the [Canada Revenue Agency](http://www.cra-arc.gc.ca) website.

Additional Credit Available for Children with Disabilities

Children who are eligible for the disability tax credit can qualify for the Children's Fitness Tax Credit up to the age of 18 years (up from 16 years). The Children's Fitness Tax Credit introduced a separate \$500 non-refundable amount for disability tax credit eligible children, subject to spending a minimum of \$100 on registration fees for an eligible program. This additional amount recognizes the extra costs that children with disabilities encounter when involved in programs of physical activity, including specialized equipment, transportation and attendant care.

Need a Receipt?

Sandy Shores Skating Club provides information to allow participants to print their own receipts for registration of all eligible programs.

To print your receipt visit <http://www.skatecanada.ca/en/> and follow the steps below:

- Click on **Members Only**
- Enter your Skate Canada number as your **Login User id** (if you do not have this, email sandyshoresc@yahoo.com) and your last name is your **Password**
- Click on **Logon**
- Click on **Personal Profile** (menu is at top left of page)
- Click on **Child Tax Credit Receipt**
- Click on **Print** beside the receipt you wish to print