



Child Fitness Credit What you need to know

For 2007 and later years, you may claim a tax credit for up to \$500 of eligible fitness expenses that you have paid for each of your children.

What are eligible activities?

In order to qualify for the tax credit a program must be:

- Ongoing, 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;
- Supervised;
- Suitable for children; and
- Substantially all of the activities must include a significant amount of physical activity that contributes to cardio-respiratory endurance plus one or more of: muscular strength, muscular endurance, flexibility or balance.

What fees can be claimed?

Only the fees that are related to the cost of registering the child in the program can be deducted. Fees relating to the cost of accommodations, travel, food or beverages are not eligible to be claimed. It is up to the organization providing the fitness program to determine what portion of the fee is eligible.

Ask for a receipt!

Starting in 2007 you should receive, or ask for, a receipt from organizations providing eligible programs of physical activity. You will need to keep the receipts issued by the organization to verify your claim.

How to claim the credit

You can claim up to \$500 per child in the tax year. This claim can be split between spouses but the total claimed per child cannot exceed \$500. The amount claimed is reduced by any reimbursement that was received in respect to the cost of the fitness program, unless this reimbursement was included as taxable income.