

Children's Fitness Tax Credit

Prescribed programs of physical activity

1. An eligible fitness expense must be for the cost of registration or membership of an eligible child in a prescribed program of physical activity. Generally, such a program must:

- be ongoing (either a minimum of eight consecutive weeks long or, for children's camps, five consecutive days long);
- be supervised;
- be suitable for children; and
- 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.

Is the cost of uniforms eligible for the children's fitness tax credit?

Part of a registration or membership fee may be for the cost of equipment or uniforms (e.g., hats, shirts, or shorts) that are provided for participants to use in the program. At the end of the program, the equipment or the uniforms normally have little or no resale value, in which case the part of the registration or membership fee for their cost is included in the eligible fees for this credit.

In other situations, in addition to paying registration or membership fees, parents will buy uniforms or equipment from third-party suppliers or through the organization offering the program. In these situations, the purchase price for the uniforms or equipment is not an eligible fitness expense.

Issuing receipts

You should issue a receipt for income tax purposes representing the amount of eligible fitness expenses **paid in the calendar year**. A receipt for amounts paid in 2011 should be issued for 2011 even if the activity takes place in 2012. A receipt should contain the following information:

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

Note

An authorized signature is not required for electronically generated receipts