

# Children's Fitness Tax Credit Eligibility Checklist

Answering the questions below will help you determine whether or not a program will qualify for purposes of the children's fitness tax credit.

## Note

Generally, to qualify as physical activity for the children's fitness tax credit, activities must contribute to cardio-respiratory endurance, plus one or more of: muscular strength, muscular endurance, flexibility, or balance. The **Public Health Agency of Canada's Physical Activity Guides for children and youth** ([http://www.phac-aspc.gc.ca/pau-uap/paguide/child\\_youth/index.html](http://www.phac-aspc.gc.ca/pau-uap/paguide/child_youth/index.html)) list some of the activities that contribute to cardio-respiratory endurance.

In addition to obviously strenuous games like hockey or soccer, activities such as golf lessons, horse-back riding, sailing and bowling (as well as others that require a similar level of physical activity) are considered to be eligible for the credit.

**For a child who is eligible for the disability tax credit**, activities that result in movement and in an observable use of energy in a recreational context qualify as physical activity.

The following activities **do not** qualify:

- activities where riding in, or on, a motorized vehicle is an essential part of the activity
- self-directed (unsupervised) activities
- activities that are part of a regular school program\*.

\*Fees charged for programs that are part of a school's curriculum (including regular school physical education programming and sports-academics programs, where students earn credits toward their diploma for intensively participating in the practice of a particular sport) **do not qualify** for the credit. However, fees charged for extra-curricular programs that take place in a school are eligible.

1. Is the program suitable for children? Yes/No

**Note:** The program should be physically safe, not place children at undue risk, and comply with safety regulations.

2. Does the program operate for a minimum of eight consecutive weeks **or** over a period of at least five consecutive days? Yes/No

3. If your program or membership operates for a minimum of eight consecutive weeks, answer Question A, B, or C below, whichever applies. If your program operates for at least five consecutive days, answer Question D below.

A) If the program operates weekly with one or more sessions per week, do about **90% or more** of the activities in the program include a significant amount of physical activity? Yes/No

B) If the program is offered to children by a club, association or similar organization in circumstances where the child can select from among various activities, do **more than 50%** of the activities require a significant amount of physical activity, Yes/No

**or is more than 50%** of the program time spent on physical activities?

C) If the organization offers a membership, do **more than 50% of the activities** offered to children by the organization include a significant amount of physical activity? Yes/No

D) Do **more than 50% of the daily activities** in the program include a significant amount of physical activity? Yes/No

4. Is a supervisor present and sufficiently engaged to encourage active participation by the children? Yes/No

**Note**

Explicit instruction or coaching is not needed to meet this requirement.

**If you answered yes to all of the above questions**, the program or membership qualifies as a prescribed program of physical activity. A receipt should be issued for the amount of eligible fees paid for the child's registration or membership in the program, as long as the child is 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.

**If you answered yes to questions 1, 2, and 4 above**, but could not answer yes to questions under 3C) or D) above because the 50% tests were not met, the program or membership still qualifies as a prescribed program of physical activity. However, only a prorated part of the amount paid for the child's registration or membership in the program will be eligible for the credit.

For help with calculating eligible fees and completing receipts, see <http://www.cra-arc.gc.ca/whatsnew/organi-e.html#receipts>.